



**CITY COUNCIL AGENDA
December 1, 2015**

**John Alberts, Mayor ~ Ward 2
Richard Russell, Vice Mayor ~ Ward 1
Earline Smaistrla, Council Member ~ At-Large
Donna Yanda, Council Member ~ Ward 3
Michael McEachern, Council Member ~ Ward 4
Grayson Bottom, City Manager**

Yukon City Council / Yukon Municipal Authority Work Session
Centennial Building - 12 South 5th Street
December 1, 2015 – 6:00 p.m.

1. Discussion of Project Updates.

City Council - Municipal Authority Agendas

December 1, 2015 - 7:00 p.m.

Council Chambers - Centennial Building

12 South Fifth Street, Yukon, Oklahoma

The City of Yukon strives to accommodate the needs of all citizens, including those who may be disabled. If you would like to attend this Council meeting but find it difficult to do so because of a disability or architectural barrier, please contact City Hall at 354-1895. We will make a sincere attempt to resolve the problem. If you require a sign-language interpreter at the meeting, please call or notify City Hall, 500 West Main, by noon, November 30, 2015.

Invocation: Father Rex Arnold, St. John Catholic Church

Flag Salute:

Roll Call: John Alberts, Mayor
Richard Russell, Vice Mayor
Michael McEachern, Council Member
Earline Smaistrla, Council Member
Donna Yanda, Council Member

Presentations and Proclamations

Visitors

(Recess as Yukon City Council and Reconvene as Yukon Municipal Authority)

1A. YMA Consent Docket

This item is placed on the agenda so the Yukon Municipal Authority, by unanimous consent, can designate those routine items they wish to be approved by one motion. If an item does not meet with the approval of all Authority Members, that item will be heard in regular order.

The City Manager recommends a motion to approve:

A) The minutes of the regular meeting of November 17, 2015

ACTION _____

2A. Present, Discuss, and Consider accepting the Fiscal Year 2014-2015 Yukon Municipal Authority/City of Yukon Audited Financial Report, as prepared by FSW&B Certified Public Accountants -PLLC

ACTION _____

(Adjourn as YMA and Reconvene as Yukon City Council)

1. Consent Docket

This item is placed on the agenda so the City Council, by unanimous consent, can designate those routine items they wish to be approved by one motion. If an item does not meet with the approval of all Council Members, that item will be heard in regular order.

The City Manager recommends a motion that will approve:

- A) The minutes of the regular meeting of November 17, 2015**
- B) Payment of material claims in the amount of \$578,248.12**
- C) Designating the items on the attached list from the Technology Department as surplus and authorizing their sale, donation or trade**
- D) Setting the date for the next regular Council meeting for December 15, 2015, 7:00 p.m., in the Council Chambers of the Centennial Building, 12 S. Fifth St.**

ACTION _____

2. Reports of Boards, Commissions and City Officials

Library Board – Jeanne Riggs, Vice Chairman

3. Present, Discuss, and Consider accepting the Fiscal Year 2014-2015 Yukon Municipal Authority/City of Yukon Audited Financial Report, as prepared by FSW&B Certified Public Accountants -PLLC

ACTION _____

4. Consider approving changing the speed limit from 45 mph to 40 mph, for ½ mile going west at Cornwell/10th St., as recommended by the Traffic and Transportation Commission

ACTION _____

5. Consider approving the Agreement for Library Funding in the amount of \$22,702.14, between the City of Yukon and Canadian County Educational Facilities Authority, expiring June 30, 2016, as recommended by the Library Director

ACTION _____

6. Consider approving Ordinance No. 1331, an ordinance amending Ordinance No. 657, Appendix A of the Code of the City of Yukon, Oklahoma, by providing that the zoning designation for a part of the northwest quarter (NW/4) of section twenty-nine (29), township twelve (12) north, range five (5) west of the Indian Meridian, Canadian County, Oklahoma (1221 Garth Brooks), be changed from “C-4” (Planned Shopping Center District) to “C-3” (Restricted Commercial District); and Declaring an Emergency

ACTION _____

- 6a. Consider approving the Emergency Clause of Ordinance No. 1331

ACTION _____

7. Consider approving the Preliminary Plat for LG Yukon, LLC/Martha Ann Schulte, for a tract of land lying in and being a part of the Northwest Quarter (NW/4) of Section Twenty-nine (29), Township Twelve (12) North, Range Five (5) West of the Indian Meridian, (1221 Garth Brooks), as recommended by the Planning Commission

ACTION _____

8. Consider approving a proposed deviation from the PUD of LeeLas Plaza, a tract of land situate within a portion of the Southeast Quarter (SE/4) of Section Nineteen (19), Township Twelve North (T12N), Range Five West (R5W) of the Indian Meridian in the City of Yukon, Canadian County, Oklahoma, (LeeLas Plaza/1800 Garth Brooks), changing the requirement of the Pylon and General Signage at the shopping center and adjoining properties, as recommended by the Planning Commission

ACTION_____

9. Consider approving a proposed deviation from the PUD, for the Commons LLC, a tract of land situated in the Southeast Quarter (SE/4) of Section Thirty (30), Township Twelve North (12N), Range Five West of the Indian Meridian (R5W.I.M.), Canadian County, Oklahoma, (NW Corner of Health Center Parkway and Professional Circle), to review the requirement for architectural design; such as dormers, shutters, additional parking spaces and exterior features and components to coincide with current trends for the entire development, as recommended by the Planning Commission

ACTION_____

10. City Manager's Report – Information items only
 - A. Events Report

11. Consider a motion to recess as Yukon City Council and convene into Executive Session, for discussing the employment of the City Manager, as provided for in 25 OS 2003, Section 307 (B) (1)

ACTION_____

12. Consider a motion to adjourn from Executive Session and reconvene as Yukon City Council

ACTION_____

- 13. Consideration, discussion, and possible action regarding the City Manager's employment contract**

ACTION _____

- 14. New Business**

- 15. Council Discussion**

- 16. Adjournment**

**Yukon Municipal Authority Minutes
November 17, 2015**

ROLL CALL: (Present) John Alberts, Chairman
 Richard Russell, Vice Chairman
 Michael McEachern, Trustee
 Earline Smaistrila, Trustee
 Donna Yanda, Trustee

(Recess as Yukon City Council and Reconvene as Yukon Municipal Authority)

1A. YMA Consent Docket

This item is placed on the agenda so the Yukon Municipal Authority, by unanimous consent, can designate those routine items they wish to be approved by one motion. If an item does not meet with the approval of all Authority Members, that item will be heard in regular order.

The City Manager recommends a motion to approve:

A) The minutes of the regular meeting of November 3, 2015

The motion to approve the YMA Consent Docket, consisting of the approval of the minutes of the regular meeting of November 3, 2015, was made by Trustee Russell and seconded by Trustee McEachern.

The vote:

AYES: Smaistrila, McEachern, Yanda, Alberts, Russell

NAYS: None

VOTE: 5-0

MOTION CARRIED

2A. Consider approving a joint rezoning application for Yukon Crossing/City Hall Plaza from C-3 Restricted Commercial District to Urban Gateway Overlay Supplemental District, as recommended by the General Manager and Executive Director of YEDA.

The motion to approve a joint rezoning application for Yukon Crossing/City Hall Plaza from C-3 Restricted Commercial District to Urban Gateway Overlay Supplemental District, as recommended by the General Manager and Executive Director of YEDA, was made by was made by Trustee Yanda and seconded by Trustee Russell.

Trustee Yanda stated we bought this property to build a new City Hall. Rezoning will give us control on what goes there. We have outgrown our offices. It's a very important part of our project to move forward.

Trustee McEachern asked if we were putting the cart before the horse. We haven't separated property for sale. Financing is a concern. We haven't seen enough of overall plan.

Mr. Bottom stated we are only approving one step of RFP/RFQ, making property more desirable. It lets the buyers know what they are buying.

Trustee Russell stated there is not enough information. He would like to see what we are going to do with it. He asked if we should table this item.

Mr. Bottom stated tabling item ties our hands and we cannot maximize our property. The zoning is fully laid out in packet. Mr. Bottom urges passing the item. It is exclusive of anything else.

Trustee McEachern asked if it has been passed by YEDA. Mr. Bottom stated it is a joint application, by me and the Executive Director. Mr. Mitchell stated Authority will be considering this on Thursday. Trustee McEachern asked if it would be a moot point, if passed. Mr. Mitchell stated City has purchased the land. Half of the property will be set aside for City Hall and the other half will be managed and marketed by YEDA. We need to know where the 20 acres for City Hall will be and then we can offer land to developers. It is not necessary at this time to worry about financing. Location is concern right now.

Trustee Yanda stated rezoning gives us more control. Mr. Mitchell stated zoning gives more flexibility, more control over design, and is not use-oriented. This zoning gives idea of what will be in place. If RFQ/RFP issued, we can answer many questions from developers.

Trustee Russell guarantees City Hall will be going there. Mr. Mitchell stated it doesn't guarantee; it just reserves half the site for City Hall. Trustee Russell asked, if this should have went to zoning first. Mr. Mitchell stated this is just the application tonight. He then stated the steps of process.

Trustee McEachern is nervous about changing zoning. Mr. Mitchell asked if he was comfortable selling property with current zoning. Trustee McEachern asked if we have any leads. Mr. Mitchell stated yes, we have talked to developers. Trustee McEachern stated if we knew some of the targets, it would be helpful.

Chairman Alberts is concerned about TIF. He would like to understand the full proposal. Not against zoning, but not ready to move forward. He would like to know where project is headed and wants more details. Mr. Mitchell is only saying that under SmartCode there is more control. Chairman Alberts wants to know financing, not in favor of TIF. No point in rezoning without financing. Previous TIF has not fulfilled promises. He wants to look at other plans and financing options. Mr. Mitchell stated developers want to know ground rules. Chairman Alberts stated he wants ground rules. Chairman Alberts asked Trustee Yanda to table item. First step is funding. Mr. Mitchell stated purpose of rezoning is to do RFQ and see interest. Mayor Alberts needs more information. Trustee McEachern said to ask developers if property is more attractive if SmartCode. Chairman Alberts asked questions about negotiations. Mr. Mitchell stated we have been talking to developers. Chairman Alberts wants more information. Trustee Yanda stated we are only talking about rezoning not funding. Mr. Mitchell stated some funding comes from land sale. Chairman Alberts would like to know other options for funding besides TIF. Mr. Mitchell stated sale of land along with TIF is a financing option. Chairman Alberts needs to know more about project and determine financing before rezoning. Mr. Mitchell stated overlay is best option for land use and development. Mayor Alberts stated zoning is not the issue, the overall project is. Mr. Mitchell stated if we do move toward the TIF, there is a Review Committee process that takes a few months.

The motion was amended by Trustee Yanda to table item until December 15th, and seconded by Trustee Russell.

The vote:

AYES: Alberts, Russell, Smaistrila, Yanda, McEachern

NAYS: None

VOTE: 5-0

MOTION CARRIED

3A. Consider and approve Resolution No. YMA-2015-07, a resolution providing preliminary approval and declaring the intent of the Yukon Municipal Authority in connection with the issuance of not to exceed \$45,000,000.00 of its revenue bonds or notes for the payment of or reimbursement of expenditures for the Yukon Sports Complex.

The motion to approve Resolution No. YMA-2015-07, a resolution providing preliminary approval and declaring the intent of the Yukon Municipal Authority in connection with the issuance of not to exceed \$45,000,000 of its revenue bonds or notes for the payment of or reimbursement of expenditures for the Yukon Sports Complex, was made by was made by Trustee Yanda and seconded by Trustee Alberts.

Trustee Russell asked if there was a backer. Mr. Bottom stated we still have to approve indebtedness. Council Member Russell asked about the park. Mr. Bottom stated this is for Phase 1, center of park and soccer fields. Phase 2 is softball and baseball fields. This gets the City reimbursed for expenses it has had and will have throughout the project. Trustee McEachern asked if these will be bonds. Mr. Bottom stated yes. Trustee McEachern clarified this would not be the final price. Mr. Bottom agreed this is the anticipated costs of Phase 1.

(Trustee Smaistrila left meeting at 7:36pm)

Chairman Alberts does not understand. Mr. Segler stated YMA borrowed to purchase land. This resolution is IRS required when bonds are issued. Proceeds reimburse City for costs already incurred. Not needed if this was Lease Purchase agreement. This allows City to issue bonds. If we do issue bonds, some of the proceeds can be reimbursed to the City. Bonds won't exceed \$45million. Chairman Alberts questioned where the \$45million came from. Mr. Bottom stated from the original engineering estimate for park. Chairman Alberts thought we weren't going to use bonds/taxes. Mr. Segler stated just using sales tax. Chairman Alberts didn't think we were going use sales tax. Mr. Bottom stated we are not going to raise taxes. Mr. Bottom stated we won't build the park. Chairman Alberts stated no, we just need more explanation. We need your cooperation, not the public's. We would like a breakdown. Not selling land, but managing it and providing costs. What does \$45 million get us? Mr. Bottom will provide information as soon as available. Chairman Alberts asked why such a big number on bonds? He didn't think we were going to use bonds to pay for park. Mr. Bottom stated he was advised by financial advisors that bonds were the better way to go. Chairman Alberts stated that's a substantial change from when I voted to buy the property to build the park. Mr. Bottom stated at the time, we were going to finance with certificate of participation. Mr. Segler stated this is not the issuance of bonds, just part of the process. He also stated \$45 million is the cap, you don't necessarily have to issue full amount. Chairman Alberts asked about steps of issuing bonds. Mr. Segler gave entire process. Chairman Alberts is unsure of why we are passing now. Mr. Segler stated it may be a timing issue. Trustee Yanda asked if Mr. Williams said we should do this at this time. Mr. Bottom stated he sent this to us. Chairman Alberts stated it looks like this is a \$45 million line of credit to build park. Mr. Segler stated the bond amount is not determined by this action, just gives the cap.

Trustee McEachern questioned the amount of park exceeding \$45million. Trustee Russell thought we had investors. Mr. Bottom stated we still do, but financial advisors say bonds are cheaper. Chairman Alberts still doesn't understand \$45 million. Mr. Bottom stated it is tied to the reimbursement of expenses within Phase 1 of the parks. Chairman Alberts would like financial advisors to explain. He wants a park and City Hall, but can't explain to citizens what is going on. He would like the first information given to be contrasted with new information. Mr. Bottom stated resolution is for IRS purposes. Chairman Alberts asked if this had to be approved tonight. Mr. Bottom believes since Mr. Williams sent it, probably. Mr. Segler stated process to issue bonds is the same as earlier refundings. This isn't issuance of a bond. Trustee Yanda clarified this has to be done first. Trustee McEachern would have liked information from Mr. Williams. Chairman Alberts stated \$45million is intimidating. Exciting time, but he does not understand everything, therefore unable to answer citizen's questions. I want a park, but need explanations. He thought we weren't issuing bonds. Mr. Bottom stated its debt. Debt can be called different things.

The motion was amended by Trustee Yanda to postpone until the first available meeting the financial advisors could discuss, and seconded by Chairman Alberts.

The vote:

AYES: McEachern, Russell, Alberts, Yanda

NAYS: None

VOTE: 4-0

MOTION CARRIED

(Adjourn as YMA and Reconvene as Yukon City Council)



MEMORANDUM

To: Yukon City Council
From: J. I. Johnson, City Treasurer
Subject: FY 2015 Draft Financial Statements
Date: November 25, 2015

The accompanying draft financial statements document for the fiscal year ended June 30, 2015 does not yet include any audit opinion reports. The principal reason for this is simply because our independent auditing firm, FSW&B CPA's PLLC, performed our audit engagement earlier than it had done in previous years in order to ensure a timely filing of our financial statements with the State Auditor & Inspector's Office. As a result, the auditors have not yet completed drafting their audit opinions. The City has been assured, however, that it will receive an unqualified opinion on the FY 2015 financial statements, with no mention of material weaknesses or significant audit findings. Please note that an unqualified audit opinion is what all governmental and business entities strive to attain from their audit process; in other words, an unqualified audit opinion is the equivalent of a "clean" opinion.

The City does expect to receive draft copies, or the final audit opinions, by Monday, November 30th, and will forward them to council members upon receipt.

**CITY OF YUKON OKLAHOMA
YUKON, OKLAHOMA**

**ANNUAL FINANCIAL STATEMENTS
AND ACCOMPANYING
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
JUNE 30, 2015**

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-10
BASIC FINANCIAL STATEMENTS	
<i>Government-wide Financial Statements:</i>	
Statement of Net Position	11
Statement of Activities	12
<i>Fund Financial Statements:</i>	
Balance Sheet – Governmental Funds	13
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	14
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	15
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	16
Statement of Net Position – Proprietary Funds	17
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	18
Statement of Cash Flows – Proprietary Funds	19
Statement of Net Position – Fiduciary Funds	20
Notes to Financial Statements	21-48
REQUIRED SUPPLEMENTARY INFORMATION	
Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) – General Fund	49
Statement of Revenues, Expenditures, and Changes in Fund Balance Budget and Actual (Non-GAAP Budgetary Basis) – 96 Sales Tax Capital Projects	50
Combining Balance Sheet – Nonmajor Governmental Funds	51
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	52
Combining Statement of Fiduciary Net Position	53
Schedule of the City's Proportionate Share of the Net Pension Liability - Oklahoma Police Pension Retirement Plan	54
Schedule of the City's Proportionate Share of the Net Pension Liability - Oklahoma Fire Pension Retirement Plan	55
Schedule of the City's Net Pension Liability and Related Ratios - Oklahoma Municipal Retirement System	56
Schedule of the City's Proportionate Share of the Net Pension Liability - Oklahoma Municipal Retirement System	57
SUPPLEMENTARY INFORMATION	
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Governmental Auditing Standards	58-59

Within this section, the City of Yukon's ("City") management provides narrative discussion and analysis of the financial performance of the City's for the fiscal year ended June 30, 2015. The City's performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL SUMMARY

- At June 30, 2015, the assets of the City exceeded its liabilities by \$13,223,647 (net position). This compared to the previous year when assets exceeded liabilities by \$15,762,746, as restated for the implementation of GASB No. 68 Accounting and Financial Reporting for Pensions.
- The City's total net assets are comprised of the following:
 - (1) Invested in capital assets, net of related debt of \$37,296,059 includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase of construction of capital assets. Business-type activities report debt in excess of capital assets of \$8,693,878 due to revenue bonds issued under the Yukon Municipal Authority whose proceeds used to fund assets that are governmental in nature, specifically street and infrastructure improvements.
 - (2) Restricted net assets of \$3,853,080 which includes assets that are restricted for payment on debt obligations.
 - (3) Unrestricted net assets deficit of \$27,925,492 represent the portion available to maintain the City's continuing obligations to citizens and creditors. Due to the large amount of capital assets and pension obligations held by the City, unrestricted net assets are reported as a negative.
- Total liabilities of the City increased \$6,290,687 during the fiscal year from \$58,873,797 to \$65,264,484. This increase is a result of reporting the net pension obligation of the City totaling \$13,359,387 offset by payments made on outstanding debt and current obligations. Additional information on the calculation and reporting of the pension obligation and the repayment of debt is detailed in the footnotes of the financial statements.
- The City's governmental funds reported total ending fund balance of \$1,643,824 this year. This compared to the prior year ending fund balance of \$6,204,168, showing decrease of \$4,560,344 during the current year. During the fiscal year, the City purchased \$5,013,807 in governmental capital assets, which were funded with debt proceeds issued by the Yukon Municipal Authority. Governmental activities reflect the purchase of capital assets as expenses in the Statement of Revenues, Expenditures, and Changes in Fund Balances. Proceeds from Series 2015A and 2015B debt issued by YMA are reflected as a liquid asset for Business-type Activities on the Statement of Net Position.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's Discussion and Analysis introduces the City's basic financial statements. The basic financial statements include: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The City also includes in this report additional information to supplement the basic financial statements.

Government-wide Financial Statements

The City's annual reporting includes two government-wide financial statements. These statements provide both long-term and short-term information about the City's overall status and are presented to demonstrate the extent the City has met its operating objective efficiently and effectively using all the resourced available and whether the City can continue to meet it objectives in the foreseeable future. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the *Statement of Net Position*. This is the City-wide statement of financial position presenting information that includes all of the City's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve

as a useful indication of whether the financial position of the City as a whole is improving or deteriorating. Evaluation of the overall economic health of the City would extend to other financial factors such as diversification of the taxpayer base or the condition of the City infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the *Statement of Activities*, which reports how the City's net position changed during the current fiscal year and can be used to assess the City's operating results in its entirety and analyze how the City's programs are financed. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statement of activities is to show the financial reliance of the City's distinct activities or functions on revenues provided by the City's taxpayers.

Both government-wide financial statements distinctively report governmental activities of the City that are principally supported by taxes and intergovernmental revenues, such as grants, and business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities includes general government; public safety and judiciary; transportation; and cultural, parks, and recreation. Business-types activities include utility services, including water and sanitation, provided by the City.

The City's financial reporting entity includes the funds of the City (primary government) and organization for which the City is accountable (component units). Comprehensive information about the City's component units can be found in footnotes.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The City uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the City's most significant funds rather than the City as a whole.

The City has three kinds of funds:

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is different with fund statements reporting short-term fiscal accountability focusing on the use of spendable resources during the year and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide statements to assist in understanding the differences between these two perspectives.

Budgetary comparison statement is included in the basic financial statement for governmental funds deemed as major. This statement demonstrates compliance with the City's adopted and final revised budget.

Proprietary funds are reported in the fund financial statements and generally report services for which the City charges customers a fee. The City has one type of proprietary fund, enterprise funds. Enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. Services are provided to customers external to the City organization such as water, sanitation, and electric utilities.

Proprietary fund statements and statements for discretely presented component units (reporting similarly to proprietary funds) provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statements but with more detail.

Fiduciary funds are reported in the fiduciary fund financial statements, but are excluded from the government-wide reporting. Fiduciary fund financial statements report resources that are not available to fund City programs. Fiduciary fund financial statements report similarly to proprietary funds.

Notes to the financial statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. Those notes to the financial statement begin immediately following the basic financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report presents certain *Required Supplementary Information* concerning the City's compliance with the approved and revised budget for major governmental funds.

A FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

The City's combined net position at June 30, 2015 was \$13,223,647. This is a \$2,539,099 decrease over June 30, 2014 net assets of \$15,762,746, as restated.

	Governmental Activities		Business-Type Activities		Total		\$ Change	% Change
	2015	2014	2015	2014	2015	2014		
Current assets	\$ 6,902	\$ 10,678	\$ 7,280	\$ 13,705	\$ 14,182	\$ 24,383	\$ (10,201)	-42%
Capital assets, net	54,139	53,320	13,818	13,580	67,957	66,900	1,057	2%
Total assets	61,041	63,998	21,098	27,285	82,139	91,283	(9,144)	-10%
Deferred outflows	212	-	-	-	212	-	212	100%
Current liabilities	2,747	15,560	4,242	4,595	6,989	20,155	(13,166)	-65%
Non-current liabilities	33,897	8,146	24,378	30,573	58,275	38,719	19,556	51%
Total liabilities	36,644	23,706	28,620	35,168	65,264	58,874	6,390	11%
Deferred inflows	3,864	-	-	-	3,864	-	3,864	100%
Net position								
Invested in capital assets, net of related debt	45,990	43,796	(8,694)	(8,158)	37,296	35,638	1,658	5%
Restricted	883	(5,094)	2,969	359	3,852	(4,735)	8,587	-181%
Unrestricted	(26,128)	(15,056)	(1,797)	(84)	(27,925)	(15,140)	(12,785)	84%
Total net position	\$ 20,745	\$ 23,646	\$ (7,522)	\$ (7,883)	\$ 13,223	\$ 15,763	\$ (2,540)	-16%

The City reported positive balances in total net position for governmental activities. In business-type activities, the City reported negative net position, which is a function of the issuance of debt whose proceeds were used to fund governmental assets. In the statement of Net Position, debt used to fund governmental capital assets is recorded as a liability of the YMA, which is a business-type activity. The assets purchased from the proceeds of that debt are reported as a governmental assets based upon their purpose.

The City's total assets decreased 10% when compared year over year. This decrease was noted mainly in current assets related to bond proceeds spent during the fiscal year for the purchase of capital assets. Capital assets noted an increase of 2% due to the additions, less depreciation taken in the current year.

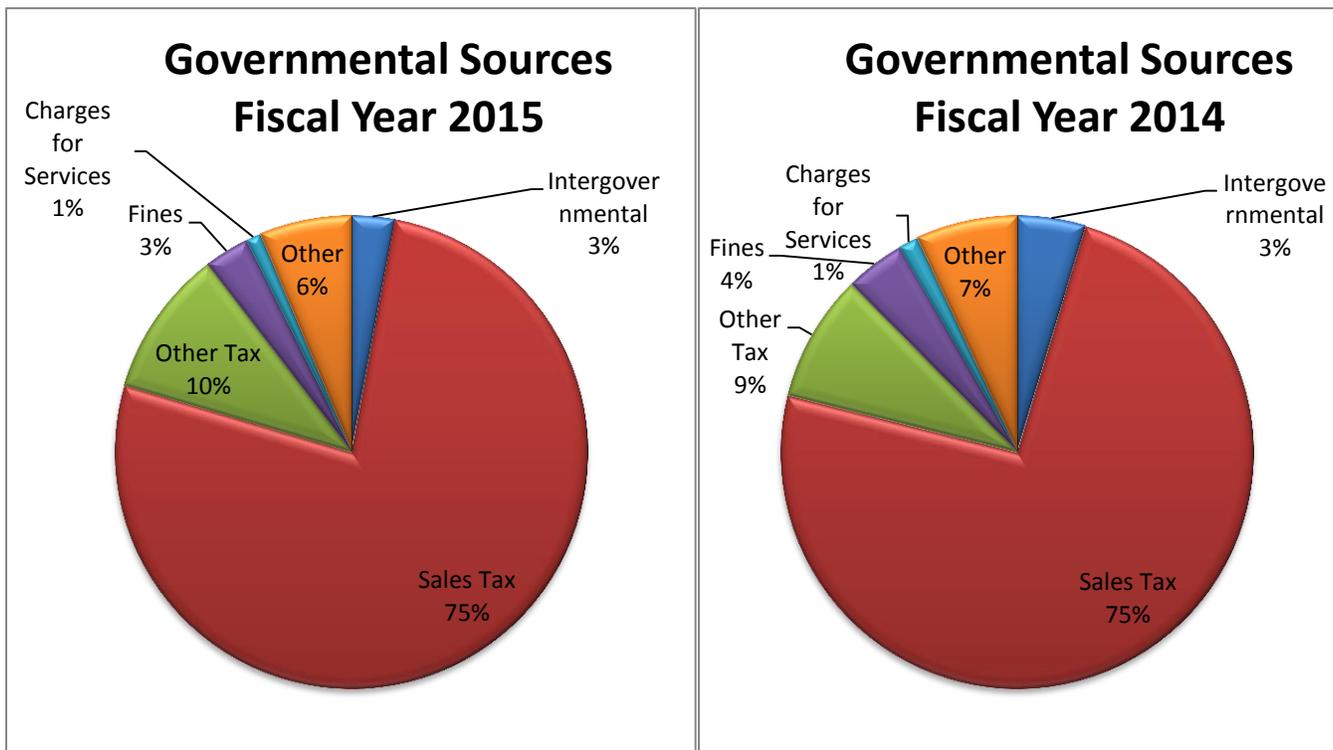
Increase in liabilities of 11% is directly related to pension liabilities. Overall, the City's net position decreased 16% when compared to fiscal year 2014. Refer to chart below.

Summary of Changes in Net Position in thousands

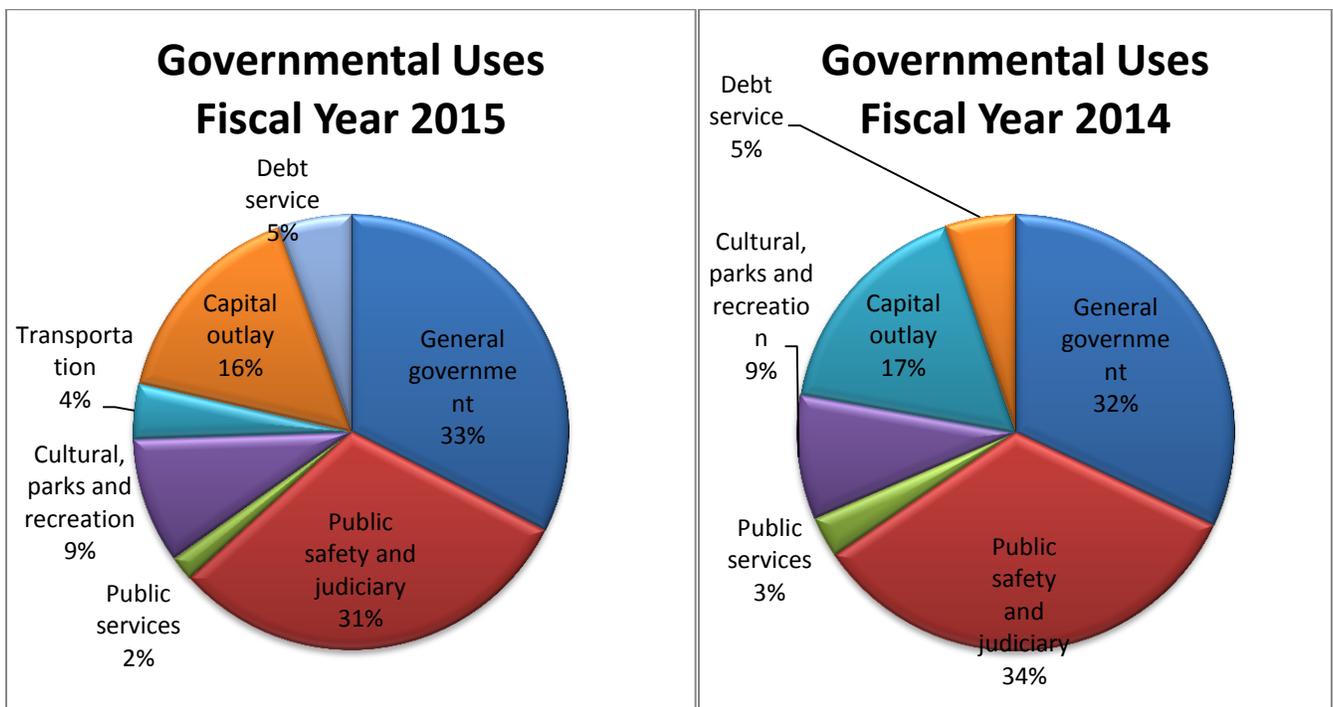
	Governmental Activities		Business-type Activities		Total		\$ Change	% Change
	2015	2014	2015	2014	2015	2014		
Revenues								
Program revenues	\$ 2,793	\$ 3,658	\$ 9,092	\$ 8,517	\$ 11,885	\$ 12,175	\$ (290)	-2%
Taxes and other general revenues	24,744	23,584	278	245	25,022	23,829	1,193	5%
Total revenues	27,537	27,242	9,370	8,762	36,907	36,004	903	3%
Expenses								
General government	10,967	10,402	-	-	10,967	10,402	565	5%
Public safety and judiciary	11,022	11,956	-	-	11,022	11,956	(934)	-8%
Public services	2,465	1,814	-	-	2,465	1,814	651	36%
Cultural, parks, and recreation	3,431	3,416	-	-	3,431	3,416	15	0%
Transportation	1,293	949	-	-	1,293	949	344	36%
Interest on debt	514	467	878	1,115	1,392	1,582	(190)	-12%
Water	-	-	1,974	1,959	1,974	1,959	15	1%
Sewer	-	-	3,121	3,180	3,121	3,180	(59)	-2%
Sanitation	-	-	1,745	1,448	1,745	1,448	297	21%
Administration	-	-	1,790	668	1,790	668	1,122	168%
Economic development	-	-	247	-	247	-	247	100%
Total expenses	29,692	29,004	9,755	8,370	39,447	37,374	2,073	6%
Excess (deficiency) before transfers	\$ (2,155)	\$ (1,762)	\$ (385)	\$ 392	\$ (2,540)	\$ (1,370)	\$ (1,170)	85%
Transfers	(746)	2,373	746	(2,373)	-	-	-	0%
Increase (decrease) in net position	\$ (2,901)	\$ 611	\$ 361	\$ (1,981)	\$ (2,540)	\$ (1,370)	\$ (1,170)	85%

Revenues for the City increased 3% year over year. This increase in revenues is attributable to tax revenues and insurance reimbursement for governmental activities. Correspondingly, operating expenses noted an overall increase over fiscal year 2014 of 6%. Expenses shifted between departments based upon depreciation and overtime of departments. During the fiscal year, Yukon Economic Development Authority became active and began incurring costs associated with the development of the City. Administrative expenses in the business-type activities noted the most significant increase based upon the amortization and recognition of bond issuance cost related to the debt issued in the current year.

Graphic presentations of selected data from the summary table follow to assist in the analysis of the City's activities.



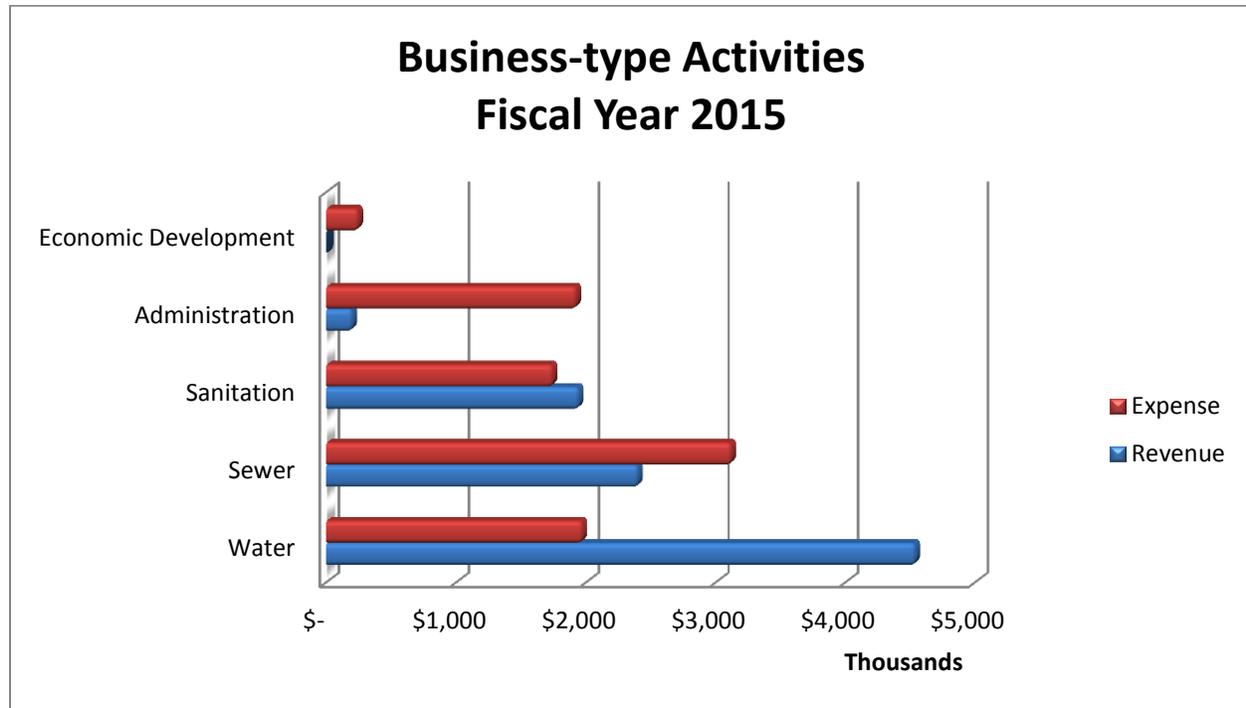
Taxes provided 75% of the City's governmental revenues in fiscal year 2015 which is consistent with fiscal year 2014. Other governmental sources remained consistent year over year.



For the year ended June 30, 2015, total expenses for governmental activities were \$31,434,032 compared to \$31,731,953. Of this amount, general government with \$10,215,033 (33%) was the largest operating department, compared to 32% in prior year. Public safety and judiciary at \$9,687,173 was a close second at 31% of the total cost of services for the City government, which is consistent with prior

year. These costs, as well as all other governmental activity expenses, were primarily funded by tax revenues. It should be noted that governmental expenses are adjusted from the fund statements to the government-wide statements for the purchase and construction of capital assets. Government-wide statement is full accrual; capital outlay expenses are eliminated and capital assets are reported.

Business-type Activities



Business-type activities are shown comparing costs to revenues generated by the related services. Sanitation, Sewer, and Water activities are intended to be self-supporting with user charges.

General Fund Budgetary Highlights

The original adopted General Fund budget for fiscal year 2015 was \$24,154,384, as amended, compared to \$22,230,230 in fiscal year 2014. The budget was amended once during the fiscal year. For the year ended June 30, 2015, the City spent within budgeted amounts.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2015, the City had \$37,296,059 invested in capital assets, net of related debt, including vehicles and equipment for police and fire operations, street improvements, and park facilities, in governmental activities and water lines, sewer lines, and utility equipment in business-type activities. Refer to the table below for a summary of assets owned by the City.

Primary Government Capital Assets (net of accumulated depreciation)
 in thousands

	Governmental		Business-type		Total	
	Activities		Activities			
	2015	2014	2015	2014	2015	2014
Land	\$ 3,858	\$ 2,974	\$ 91	\$ 91	\$ 3,949	\$ 3,065
Construction in process	484	190	76	76	560	266
Buildings	13,160	13,381	1,236	70	14,396	13,451
Machinery & equipment	2,944	3,385	1,823	2,137	4,767	5,522
Infrastructure	33,693	33,390	10,592	10,754	44,285	44,144
Totals	\$ 54,139	\$ 53,320	\$ 13,818	\$ 13,128	\$ 67,957	\$ 66,448

The most significant additions included:

- Wastewater treatment rehabilitation
- Street improvements
- Cisco network upgrade
- Water tower upgrades

Long-Term Debt

The City's summary of long-term debt by type of debt is as follows:

	Primary Government Long-Term Debt		Total June 30, 2015
	Governmental Activities	Business-type Activities	
Lease payable	\$ 1,264,396	\$ -	\$ 1,264,396
Notes payable	-	617,900	617,900
Bonds payable	6,850,000	27,110,000	33,960,000
less current portion	(785,000)	(3,722,543)	(4,507,543)
Total	\$ 7,329,396	\$ 24,005,357	\$ 31,334,753

ECONOMIC FACTORS AND NEXT YEARS'S BUDGET AND RATES

The City's budget for the next fiscal year includes the following highlights:

- Overall, a 3% increase in sales tax revenues has been proposed for the upcoming 2015-2016 fiscal year.
- An additional factored increase in sales tax revenues has also been proposed based upon the City's experienced sales tax collections resulting from certain retail developments that occurred during the 2014- 2015 fiscal year.
- As per ordinance, an increase of 5% has been included for water service revenues primarily to offset the City's anticipated increases in water purchases during upcoming year in addition to an included increase of 20% for sewer service revenues.

- The compensation increases proposed for all permanent City employees includes either:
 - 1) the employees' scheduled step adjustment, or
 - 2) a 2% cost of living adjustment for employees that have previously maximized Step due to their employment longevity with the City
- Overall net increase of 4 new employees (3 full and 1 part-time) City employees across all City departments.
- Approximately \$1.4 million has been proposed for various capital improvement items the upcoming fiscal year
- The financial budget for the 2015- 2016 fiscal year includes a utilization of prior reserves totaling approximately \$1,360,000 in order to balance overall revenues expenditures.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the City Treasurer's Office at Yukon City Hall, 500 West Main Street in Yukon, Oklahoma.

CITY OF YUKON
STATEMENT OF NET POSITION
JUNE 30, 2015

	Governmental Activities	Business-type Activities	Total
Assets:			
Cash and cash equivalents	\$ 3,190,128	\$ 667,763	\$ 3,857,891
Investments	260,834	-	260,834
Accounts receivables (net)	-	1,260,062	1,260,062
Taxes receivables	1,936,043	-	1,936,043
Fines receivable	43,697	-	43,697
Grants receivable	203,152	-	203,152
Due to/from other funds	78,695	-	78,695
Restricted assets:			
Cash	(4,722,992)	-	(4,722,992)
Investments	5,548,198	5,215,724	10,763,922
Other assets	-	136,307	136,307
Pension asset	364,234	-	364,234
Capital assets (net)	54,139,333	13,818,298	67,957,631
Total assets	61,041,322	21,098,154	82,139,476
Deferred outflows of Resources			
Deferred charges on pension obligations	\$ 212,258	\$ -	\$ 212,258
Liabilities:			
Current Liabilities			
Accounts payable	675,106	90,028	765,134
Accrued salaries	413,816	57,355	471,171
Accrued compensated absences, current	-	232,373	232,373
Accrued interest payable	2,607	139,893	142,500
Capital lease obligation, current	719,897	-	719,897
Deferred revenue	92,000	-	92,000
Notes payable, current	-	297,543	297,543
General obligation bond payable, current	785,000	-	785,000
Bond premium, current	59,057	-	59,057
Revenue bonds payable, current	-	3,425,000	3,425,000
Non-Current Liabilities			
Customer deposits payable	-	372,175	372,175
Capital lease obligation, non-current	544,499	-	544,499
Notes payable, non-current	-	320,357	320,357
General obligation bonds payable, non-current	6,100,000	-	6,100,000
Revenue bonds payable, non-current	-	23,685,000	23,685,000
Bond premium, net of amortization	635,571	-	635,571
Pension liability	13,359,387	-	13,359,387
OPEB liability	13,257,820	-	13,257,820
Total liabilities	36,644,760	28,619,724	65,264,484
Deferred Inflows of Resources			
Deferred charges on pension obligations	3,863,603	-	3,863,603
Net position:			
Net investment in capital assets	45,989,937	(8,693,878)	37,296,059
Restricted			
Debt obligations	883,620	2,969,460	3,853,080
Unrestricted	(26,128,340)	(1,797,152)	(27,925,492)
Total net position	\$ 20,745,217	\$ (7,521,570)	\$ 13,223,647

The accompanying notes are an integral part of the basic financial statements.

**CITY OF YUKON
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015**

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	
Governmental activities:					
General government	\$ 10,966,500	\$ 504,561	\$ 498,656	\$ 359,374	\$ (9,603,909)
Public safety:					
Police	6,011,497	835,194	100,788	-	(5,075,515)
Municipal court	349,121	-	-	-	(349,121)
Fire	4,649,688	-	-	-	(4,649,688)
Animal control	11,670	-	-	-	(11,670)
Public services	2,464,806	-	-	-	(2,464,806)
Cultural and recreation	3,430,888	269,384	225,024	-	(2,936,480)
Transportation	1,293,391	-	-	-	(1,293,391)
Interest on long term debt	513,938	-	-	-	(513,938)
Total Governmental activities	29,691,499	1,609,139	824,468	359,374	(26,898,518)
Business-type activities:					
Water	1,974,380	4,541,570	-	-	2,567,190
Sewer	3,121,093	2,402,453	-	-	(718,640)
Sanitation	1,744,851	1,946,346	-	-	201,495
Administration	1,790,033	-	201,983	-	(1,588,050)
Economic Development	247,282	-	-	-	(247,282)
Interest on long term debt	878,184	-	-	-	(878,184)
Total Business-type activities	9,755,823	8,890,369	201,983	-	(663,471)
Total	\$ 39,447,322	\$ 10,499,508	\$ 1,026,451	\$ 359,374	\$ (27,561,989)

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
Net (expense) revenue	\$ (26,898,518)	\$ (663,471)	\$ (27,561,989)
General revenues:			
Taxes:			
Sales and use taxes	21,017,397	-	21,017,397
Property taxes	989,224	-	989,224
Hotel/Motel taxes	334,767	-	334,767
Franchise taxes	1,203,763	-	1,203,763
Other taxes	605,985	-	605,985
Investment income	42,503	6,513	49,016
Gain on sale of property	35,744	-	35,744
Miscellaneous	514,429	272,565	786,994
Transfers	(745,796)	745,796	-
Total general revenues and transfers	23,998,016	1,024,874	25,022,890
Change in net position	(2,900,502)	361,403	(2,539,099)
Net position - beginning of year, restated	23,645,719	(7,882,973)	15,762,746
Net position - end of year	\$ 20,745,217	\$ (7,521,570)	\$ 13,223,647

The accompanying notes are an integral part of the basic financial statements.

**CITY OF YUKON
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015**

	General Fund	Capital Projects Fund	96 Sales Tax Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Assets:					
Cash and cash equivalents	\$ (3,282,541)	\$ -	\$ -	\$ 6,472,669	\$ 3,190,128
Investments	260,834				260,834
Taxes receivable	1,486,181	-	444,326	5,536	1,936,043
Fines receivable, net of allowance	43,697	-	-	-	43,697
Other receivables	90,210	-	-	112,942	203,152
Due from other funds	260,787	-	1,099,911	-	1,360,698
Restricted cash:					
Cash	134,367	128,293	(4,985,652)	-	(4,722,992)
Investments	5,100,000	-	448,198	-	5,548,198
Total assets	4,093,535	128,293	(2,993,217)	6,591,147	7,819,758
Deferred Outflows of Resources					
Deferred charges on pension obligations	\$ 212,258	\$ -	\$ -	\$ -	\$ 212,258
Liabilities:					
Accounts payable	\$ 373,644	\$ -	\$ 134,950	\$ 166,512	\$ 675,106
Accrued salaries	409,029	-	4,787	-	413,816
Interest payable	2,607	-	-	-	2,607
Deferred revenue	-	-	-	92,000	92,000
GO Bond premium	-	-	59,057	-	59,057
Due to other funds	1,099,911	-	182,092	-	1,282,003
Total liabilities	1,885,191	-	380,886	258,512	2,524,589
Deferred Inflows of Resources					
Deferred charges on pension obligations	3,863,603	-	-	-	3,863,603
Fund balance:					
Restricted	316,970	-	(3,315,046)	331,771	(2,666,305)
Committed	292,113	128,293	-	643,488	1,063,894
Assigned	-	-	-	5,357,376	5,357,376
Unassigned	(2,052,084)	-	(59,057)	-	(2,111,141)
Total fund balances	(1,443,001)	128,293	(3,374,103)	6,332,635	1,643,824
Total liabilities and fund balances	\$ 442,190	\$ 128,293	\$ (2,993,217)	\$ 6,591,147	\$ 4,168,413

**CITY OF YUKON
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2015**

Total fund balance - all governmental funds

Amounts reported for governmental activities in the statement of net assets are different because: \$ 1,643,824

Land and capital assets, net of accumulated depreciation, are not financial resources and, therefore, are not reported in the funds.

Land and construction in process	4,341,580	
Capital assets	110,632,103	
Less: Accumulated depreciation	(60,834,350)	54,139,333

Long-term liabilities are not due and payable in the current period and are not reported in the funds.

	<i>Current</i>	<i>Non-Current</i>	
Bonds payable	\$ (785,000)	\$ (6,100,000)	
Capital leases payable	(719,897)	(544,499)	
Premium on GO Bonds		(635,571)	
OPEB liability	-	(13,257,820)	
Net pension obligation	-	(12,995,153)	(35,037,940)

Net position of governmental activities

\$ 20,745,217

CITY OF YUKON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	General Fund	Capital Projects Fund	96 Sales Tax Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Sales and use tax	\$ 16,032,133	\$ -	\$ 4,985,264	\$ -	\$ 21,017,397
Taxes	232,616	-	334,767	989,224	1,556,607
Intergovernmental	373,368	-	-	427,354	800,722
Franchise tax	1,203,763	-	-	-	1,203,763
Charges for services	261,397	-	-	17,396	278,793
Fines and forfeitures	839,603	-	-	-	839,603
Licenses and permits	436,409	-	-	-	436,409
Investment income	40,120	61	-	2,322	42,503
Rental and royalty income	53,900	8,237	-	440	62,577
Donations	-	-	-	388,872	388,872
Sale of property	35,744	-	-	-	35,744
Miscellaneous	341,047	-	-	417,228	758,275
Proceeds from issuance of bonds	-	-	7,534,628	-	7,534,628
Total revenues	19,850,100	8,298	12,854,659	2,242,836	34,955,893
Expenditures:					
General government	9,269,881	-	707,693	513,866	10,491,440
Public safety:					
Police	5,316,176	-	-	120,881	5,437,057
Municipal court	349,121	-	-	-	349,121
Fire	3,900,995	-	-	-	3,900,995
Animal control	-	-	-	-	-
Public services	569,366	-	-	-	569,366
Cultural and recreation	2,941,701	-	-	-	2,941,701
Transportation	1,091,576	-	-	201,815	1,293,391
Debt service	-	-	729,974	983,587	1,713,561
Other financing source - payment to refund bonds	-	-	7,060,002	-	7,060,002
Capital outlay	1,328,108	-	3,582,732	102,967	5,013,807
Total expenditures	24,766,924	-	12,080,401	1,923,116	38,770,441
Excess revenues over (under) expenditures	(4,916,824)	8,298	774,258	319,720	(3,814,548)
Other financing sources (uses):					
Transfers in	7,863,488	-	-	2,947,374	10,810,862
Transfers out	(6,500,768)	-	(4,854,616)	(201,274)	(11,556,658)
Total other financing sources and uses	1,362,720	-	(4,854,616)	2,746,100	(745,796)
Net change in fund balances	(3,554,104)	8,298	(4,080,358)	3,065,820	(4,560,344)
Fund balance - beginning of year, restated	2,111,103	119,995	706,255	3,266,815	6,204,168
Fund balance - end of year	\$ (1,443,001)	\$ 128,293	\$ (3,374,103)	\$ 6,332,635	\$ 1,643,824

The accompanying notes are an integral part of the basic financial statements.

**CITY OF YUKON
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2015**

Net change in fund balances - total governmental funds **\$ (4,560,344)**

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	5,013,807	
Depreciation expense	<u>(4,194,490)</u>	819,317

Proceeds from capital lease agreements provide current financial resources to governmental funds, but issuing capital leases increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Capital lease repayment	694,623	
Proceeds from bond issuance	(7,419,100)	
GO bonds principle repayment	505,000	
Escrow payment for bond defeasance	<u>7,060,002</u>	840,525

Government-Wide Statement of Activities and Changes in Net Assets report OPEB liabilities in the period incurred. However, Governmental Funds do not pay on this liability. The amount of the change for the OPEB liability recorded in the current period.

	<u>Prior Year</u>	<u>Current Year</u>
OPEB liability	13,257,820	<u>13,257,820</u>
		<u>-</u>

Change in net position of governmental activities **\$ (2,900,502)**

**CITY OF YUKON
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2015**

	Yukon Municipal Authority	Sanitation Fund	Stormwater Fund	Yukon Economic Development Authority	Total Proprietary Funds
Assets:					
Cash and cash equivalents	\$ 62,325	\$ 290,114	\$ 113,126	\$ 202,198	\$ 667,763
Accounts receivable, net	837,942	381,104	22,901	18,115	1,260,062
Restricted assets:					
Cash	-	-	-	-	-
Investments	5,215,724	-	-	-	5,215,724
Capital assets:					
Land	91,005	6,735	-	-	97,740
Construction in progress	327,401	79,234	-	-	406,635
Capital assets, net	12,175,114	1,138,809	-	-	13,313,923
Other assets:					
Bond discount, net of amortization	136,307	-	-	-	136,307
Total assets	\$ 18,845,818	\$ 1,895,996	\$ 136,027	\$ 220,313	\$ 21,098,154
Liabilities:					
Accounts payable	\$ 52,063	\$ 36,780	\$ 1,185	\$ -	\$ 90,028
Accrued salaries	35,302	19,492	2,561	-	57,355
Accrued compensated absences, current	145,851	67,288	19,234	-	232,373
Notes payable, current	297,543	-	-	-	297,543
Payable from restricted assets:					
Bond interest payable, current	139,893	-	-	-	139,893
Bonds payable, current	3,425,000	-	-	-	3,425,000
Customer deposits payable	372,175	-	-	-	372,175
Notes payable, non-current	320,357	-	-	-	320,357
Bonds payable, non-current	23,685,000	-	-	-	23,685,000
Total liabilities	28,473,184	123,560	22,980	-	28,619,724
Net position:					
Net investment in capital assets	(9,922,242)	1,138,809	-	-	(8,783,433)
Restricted	361,194	-	-	-	361,194
Unrestricted	(66,318)	633,627	113,047	220,313	900,669
Total net position	(9,627,366)	1,772,436	113,047	220,313	(7,521,570)
Total liabilities and net position	\$ 18,845,818	\$ 1,895,996	\$ 136,027	\$ 220,313	\$ 21,098,154

CITY OF YUKON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2015

	Yukon Municipal Authority	Sanitation Funds	Stormwater Funds	Yukon Economic Development Authority	Total Proprietary Funds
Operating revenues:					
Water revenues	\$ 4,541,570	\$ -	\$ -	\$ -	\$ 4,541,570
Sewer revenues	2,157,739	-	244,714	-	2,402,453
Sanitation revenues	-	1,946,346	-	-	1,946,346
Total operating revenues	6,699,309	1,946,346	244,714	-	8,890,369
Operating expense:					
Personal services	1,723,889	764,893	128,231	205,661	2,822,674
Materials and supplies	512,513	182,724	9,377	1,263	705,877
Other charges and services	3,144,778	327,128	62,497	40,358	3,574,761
Depreciation and amortization	1,539,274	235,053	-	-	1,774,327
Total operating expenses	6,920,454	1,509,798	200,105	247,282	8,877,639
Operating income before non-operating revenues, expenses and transfers	(221,145)	436,548	44,609	(247,282)	12,730
Non-operating revenues (expenses)					
Investment income	6,352	-	161	-	6,513
Penalty revenue	201,983	-	-	-	201,983
Interest expense	(878,184)	-	-	-	(878,184)
Other revenues (expense)	26,380	25,871	-	220,314	272,565
Total nonoperating revenues (expenses)	(643,469)	25,871	161	220,314	(397,123)
Income (loss) before operating transfers	(864,614)	462,419	44,770	(26,968)	(384,393)
Transfers in	7,901,501	252,530	6,698	247,281	8,408,010
Transfers out	(7,110,553)	(460,009)	(91,652)	-	(7,662,214)
Change in net position	(73,666)	254,940	(40,184)	220,313	361,403
Net position - beginning of year	(9,553,700)	1,517,496	153,231	-	(7,882,973)
Net position at end of year	\$ (9,627,366)	\$ 1,772,436	\$ 113,047	\$ 220,313	\$ (7,521,570)

The accompanying notes are an integral part of the basic financial statements.

**CITY OF YUKON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED JUNE 30, 2015**

	Yukon Municipal Authority	Sanitation Fund	Stormwater Fund	Yukon Economic Development Authority	Total Proprietary Funds
Cash flows operating activities:					
Cash received from customers	\$ 6,606,230	\$ 1,936,505	\$ 244,354	\$ (18,115)	\$ 8,768,974
Cash payments to suppliers	(3,950,803)	(508,838)	(71,350)	(41,621)	(4,572,612)
Cash payments to employees	(1,728,226)	(778,260)	(123,623)	(205,661)	(2,835,770)
Net cash provided (used) by operating activities	<u>927,201</u>	<u>649,407</u>	<u>49,381</u>	<u>(265,397)</u>	<u>1,360,592</u>
Cash flows from non-capital financing activities:					
Non-capital contributions	-	25,871	-	220,314	246,185
Transfers from other funds	7,901,501	252,530	6,698	247,281	8,408,010
Transfers to other funds	(7,110,553)	(460,009)	(91,652)	-	(7,662,214)
Net cash provided (used) by non-capital financing activities	<u>790,948</u>	<u>(181,608)</u>	<u>(84,954)</u>	<u>467,595</u>	<u>991,981</u>
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	(2,073,291)	(196,010)	-	-	(2,269,301)
Principal paid on bonds, notes and lease obligations	(21,376,604)	-	-	-	(21,376,604)
Interest paid on bonds, notes, and lease obligations	(612,835)	-	-	-	(612,835)
Proceeds from issuance of bonds, notes and lease obligations	15,382,024	-	-	-	15,382,024
Net cash provided (used) by capital and related financing activities	<u>(8,680,706)</u>	<u>(196,010)</u>	<u>-</u>	<u>-</u>	<u>(8,876,716)</u>
Cash flows from investing activities:					
Purchase of investments	7,015,420	-	-	-	7,015,420
Investment income	6,352	-	161	-	6,513
Net cash provided (used) by investing activities	<u>7,021,772</u>	<u>-</u>	<u>161</u>	<u>-</u>	<u>7,021,933</u>
Net increase (decrease) in cash and cash equivalents	59,215	271,789	(35,412)	202,198	497,790
Cash and cash equivalents at beginning of year	3,110	18,325	148,538	-	169,973
Cash and cash equivalents at end of year	<u>\$ 62,325</u>	<u>\$ 290,114</u>	<u>\$ 113,126</u>	<u>\$ 202,198</u>	<u>\$ 667,763</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position					
Cash and cash equivalents	<u>\$ 62,325</u>	<u>\$ 290,114</u>	<u>\$ 113,126</u>	<u>\$ 202,198</u>	<u>\$ 667,763</u>
Cash and cash equivalents at end of year	<u>\$ 62,325</u>	<u>\$ 290,114</u>	<u>\$ 113,126</u>	<u>\$ 202,198</u>	<u>\$ 667,763</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ (221,145)	\$ 436,548	\$ 44,609	\$ (247,282)	\$ 12,730
Adjustments to reconcile operating income (loss) to Net cash provided (used) by operating activities					
Depreciation and amortization	1,539,274	235,053	-	-	1,774,327
Changes in assets and liabilities:					
(Increase) decrease in accounts receivable	(93,079)	(9,841)	(360)	(18,115)	(121,395)
Increase (decrease) in accounts payable	(293,512)	1,014	524	-	(291,974)
Increase (decrease) in accrued salaries	2,479	3,330	1,096	-	6,905
Increase (decrease) in compensated absences	(6,816)	(16,697)	3,512	-	(20,001)
Total adjustments	<u>1,148,346</u>	<u>212,859</u>	<u>4,772</u>	<u>(18,115)</u>	<u>1,347,862</u>
Net cash provided (used) by operating activities	<u>\$ 927,201</u>	<u>\$ 649,407</u>	<u>\$ 49,381</u>	<u>\$ (265,397)</u>	<u>\$ 1,360,592</u>

**CITY OF YUKON
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2015**

	Total Agency Funds
Assets:	
Cash and cash equivalents	\$ 175,484
Total assets	<u>175,484</u>
Liabilities:	
Escrow liability	96,789
Due to other funds	<u>78,695</u>
Total liabilities	<u>\$ 175,484</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting framework and the more significant accounting principles and practices of the City of Yukon, Oklahoma (“City”) are discussed in subsequent section of this note. The remainder of the notes is organized to provide explanations, including required disclosures of the City’s financial activities for the fiscal year ended June 30, 2015. The City operates under a charter with a Council-Manager form of government.

A. Reporting Entity

The government is a municipal corporation governed by an elected five-member council. As required by generally accepted accounting principles, these financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the government’s operations and so data from these units are combined with data of the primary government.

Fund Types and Major Funds

Major Governmental Funds

General Fund

Reported as the primary fund of the City. This fund is used to account for all financial resources not reported in other funds.

Capital Projects Fund

Accounts for the capital expenditures funded from a variety of sources, including bond proceeds and federal or state grants

96 Sales Tax Capital Projects Fund

Accounts for capital expenditures using the proceeds of the 1996 Sales Tax and related debt service on outstanding governmental issues

Non-Major Governmental Funds

Debt Service Funds

Accounts for the accumulation of resources for, and the payment of, governmental activities debt principal, interest and related costs.

Special Revenue Funds

Accounts for revenues derived from specific taxes or other sources that are designated to finance particular functions or activities of the City.

Yukon Community Support Fund

Accounts for funds for community activities and events. This fund operates on a calendar year basis.

Community Development Block Grant Fund

Accounts for CDBG funds received by the City.

Major Proprietary Funds

Sanitation Enterprise Fund

Collects all revenues and pays all expenses associated with providing sanitation services.

Yukon Municipal Authority

Collects the revenues and pays all expenses related to water and sewer operations. The Authority also issues debt for capital acquisitions related to water and sewer operations.

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

Stormwater Fund

Accounts for operating expenses related to stormwater operating activities.

Yukon Economic Development Authority

Established in August 2013 to account for the economic development and redevelopment activities of the City

Fiduciary Component Units (reported in fiduciary financial statements)

Agency Fund

Accounts for fiduciary assets held by the City in a custodial capacity as an agent on behalf of others. The City's Agency Fund is used to account for meter deposits and bail bonds.

Due to restrictions of the state constitution relating to the issuance of municipal debt, public trusts are created to finance City services with revenue bonds or other non-general obligation financing and provide for multi-year contracting. Financing services provided by these public trusts are solely for the benefit of the City. Public trusts created to provide financing services are blended into the City's primary government as an integral part of City operations although retaining separate legal identity. Component units that do not meet the criteria for blending are reported discretely. The City blends all component units.

B. Basic Financial Statements

The City's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information. Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting.

Government-wide Financial Statements

The government-wide financial statements include the statement of net position and statement of activities. These statements report financial information for the City as a whole excluding fiduciary activities. The statements distinguish governmental activities, generally supported by taxes and City general revenues, from business-type activities, generally financed in whole or in part with fees charged to external customers. Individual funds are not displayed by the statements.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services with usage fees, fines and forfeitures, and other charges to users of the City's services; (2) operating grants and contributions which finance annual operating activities; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. Taxes and other revenues sources not properly included with program revenues are reported as general revenues.

Fund Financial Statements

Fund financial statements are provided for governmental, proprietary, and fiduciary funds. Major individual governmental and enterprise funds are reported in separate columns with composite columns for non-major funds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

The financial statements of the City are prepared in accordance with accounting principles generally accepted in the United States (U.S. GAAP). The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless they conflict with GASB pronouncements. The City's reporting entity does not apply FASB pronouncements or APB opinions issued after November 30, 1989.

The government-wide statements report using the economic resources measurements focus and the accrual basis of accounting. Reimbursements are reported as reductions to expenses. Proprietary and fiduciary fund financial statements and financial statements of the City's component units also report using the same focus and basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The City considered revenues to be available if they are collected within 60 days of the end of the fiscal year. Expenses are recorded when the related fund liability is incurred.

Major revenue sources susceptible to accrual include: sales and use taxes and intergovernmental revenues. In general, other revenues are recognized when cash is received.

Operating income reported in the proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of provided goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

C. Budget Policy and Practice

Budget Approval

The City Manager submits an annual budget to the City Council in accordance with the Oklahoma Municipal Budget Act. The budget is presented to the Commission for review, and public hearings are held to address priorities and the allocation of resources. In June, the Council adopts the annual fiscal year budgets for City's operating funds. Budget amendments or supplements may be made during the year when unexpected modifications are required in estimated revenues and appropriations. Budget amendments are recommended by the City Manager and must be approved by the Council. Public trusts submit budgets and other planning documents to their respective governing bodies. Other funds budgeted on a project-length basis are also subjected to the Council review and approval process.

Basis of Budgeting

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Expenditures are budgeted by department and object class as follows: personal services, other services and charges, supplies, capital outlay, transfers, and debt service. The legal level of control is by department within a fund. Expenditures may not exceed appropriations at this level. Within these control levels, management may transfer appropriations without Commission approval. Revisions to the budget were made throughout the year.

The budgets for operating funds and proprietary funds are prepared on the cash basis. Revenues are budgeted in the year they are expected to be received. Expenses are budgeted in the year they are expected to be paid.

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

D. Policies Related to Assets, Liabilities and Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

For purposes of the statement of cash flows, cash and cash equivalents include restricted assets in revenue bond and restricted construction fund accounts at the trustee bank.

Investments are stated at cost, which approximates market unless otherwise indicated.

2. Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed.

3. Fair Value of Financial Instruments

The City's financial instruments include cash and cash equivalents, investments, accounts receivable and accounts payable. The City's estimates of the fair value of all financial instruments do not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying balance sheet. The carrying amount of these financial instruments approximates fair value because of the short maturity of these instruments.

4. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

5. Accounts Receivable

Significant receivables for governmental activities include sales and use tax receivables and property tax receivables. Business-type receivables consist mainly of amount due from customers for utility services. Certain enterprise funds report accounts receivable net of an allowance for uncollectible accounts. The allowance amount is estimated using accounts receivable past due more than 60 to 90 days. At June 30, 2015, the business-type activities reported an allowance for doubtful accounts of \$19,982.

6. Capital Assets and Depreciation

The City's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at historical cost, or estimated historical cost if actual is unavailable, and comprehensively reported in the government-wide financial statements. Prior to July 1, 2002,

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

governmental funds' infrastructure assets were not capitalized. These assets (back to July 1, 1980) are valued at estimated historical cost. The City capitalized some of the infrastructure assets in the fiscal year June 30, 2005; while the remaining infrastructure assets were valued and capitalized in the fiscal year June 30, 2007, complying with GASB 34 standards.

Proprietary and component unit capital assets are also reported in their respective fund and combining component units' financial statements.

Donated assets are stated at fair value on the date donated. The City capitalizes assets with cost in excess of \$5,000 as purchases and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized.

Capital assets, including those of component units, are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations.

Estimated useful lives, in years, for depreciable assets are as follows:

Buildings	40 years
Building Improvements	20-40 years
Vehicles	5 years
Office Equipment	7 - 10 years
Computer Equipment	5 years
Infrastructure	25 - 50 years

Costs incurred during construction of long-lived assets are recorded as construction in progress and are not depreciated until placed in service.

7. Compensated Absences

City employees are granted vacation and sick leave based upon length of employment. In the event of termination, the employee is paid for accumulated vacation leave (maximum 500 hours). Payment of sick leave is restricted to retiring employees who can be paid up to 120 days of accumulated benefits and are limited to maximum compensation equivalent of 33 to 68 days. Compensated absences are reported as accrued in the government-wide, proprietary, and fiduciary financial statements. Governmental funds report compensated absences payable to employees within one year.

8. Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable, accrued compensated absences, and a court-assessed judgment.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as revenue and payment of principle and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

9. Net Position/Fund Balance

In the government-wide financial statement, net position represents the difference between assets and liabilities. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws or other governments, or are imposed by law through constitutional provisions or enabling legislation.

In the fund financial statements, governmental funds report the hierarchy of fund balances. The hierarchy is based primarily on the degree of spending constraints placed upon use of resources for specific purposes versus availability of appropriation. An important distinction that is made in reporting fund balance is between amounts that are considered *nonspendable* (i.e., fund balance associated with assets that are *not in spendable form*, such as inventories or prepaid items, long-term portions of loans and notes receivable, or items that are legally required to be maintained intact (such as the corpus of a permanent fund)) and those that are *spendable* (such as fund balance associated with cash, investments or receivables).

Amounts in the *spendable* fund balance category are further classified as *restricted*, *committed*, *assigned* or *unassigned*, as appropriate.

Restricted fund balance represents amounts that are constrained either externally by creditors (such as debt covenants), grantors, contributors or laws or regulations of other governments; or by law, through constitutional provisions or enabling legislation.

Committed fund balance represents amount that are useable only for specific purposes by formal action of the government's highest level of decision-making authority. Such amounts are not subject to legal enforceability (like restricted amounts), but cannot be used for any other purpose unless the government removes or changes the limitation by taking action similar to that which imposed the commitment. The City Ordinance is the highest level of decision-making authority of the City.

Assigned fund balance represents amounts that are *intended* to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by the governing body itself, or a subordinated high-level body or official who the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned fund balances includes all remaining spendable amounts (except negative balances) that are reported in governmental funds *other than the general fund*, that are neither restricted nor committed, and amounts in the general fund that are intended to be used for specific purpose in accordance with the provisions of the standard.

Unassigned fund balance is the residual classification for the general fund. It represents the amounts that have not been assigned to other funds, and that have not been restricted, committed, or assigned to specific purposes within the general fund.

10. Resource Use Policy

It is in the City's policy for all funds that when an expenditure/expense is incurred for purposes for which both restricted and unrestricted resources, including fund balances, are available, the City considers restricted amounts to be spent first before any unrestricted amounts are used. Furthermore, it is the City's policy that when an expenditure/expense is incurred for purposes for which committed, assigned, or unassigned resources, including fund balances, are available, the

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

City considers committed amounts to be spent first, followed by assigned amounts and lastly unassigned amounts.

11. Interfund Balances

Generally, outstanding balances between funds reported as due to/due from other funds include outstanding charges by one fund to another for services or goods or miscellaneous receivables/payables between funds. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year and are described as due to/due from other funds.

12. Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets and liabilities, the statement of financial position and the governmental fund balance sheet may report separate sections of deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period which will not be recognized as an outflow of resources until that time. Deferred inflows of resources represent an acquisition of net position that applies to a future period which will not be recognized as an inflow of resources until that time.

E. Policies Related to Revenues and Expenses

1. Program Revenues

Program revenues consist of Charges for Services and Grants and Contributions.

Program revenues reported with governmental activities include charges for services like permits and fees, parks charges, and fines and forfeitures. Business-type activity charges for services include all operating income of proprietary funds.

Grants and Contributions primarily consist of grants from Federal and state agencies. The nature of the grant determines if it is reported as operating or capital program revenues. Business-type activities grants and contributions include restricted investment income, donations from others, as well as grants from Federal and state agencies.

2. General Revenues

General revenues reported with governmental activities include tax revenues. Both governmental and business-type activities report unrestricted investment income as general revenues.

2. ASSETS AND LIABILITIES

A. Deposits and Investments

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. The City's deposits are secured by collateral values at market or par, whichever is lower, less the amount covered by the Federal Deposit Insurance Corporation (FDIC). Deposited funds may be invested in certificates of deposit in institutions with an established record of fiscal health and service.

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes

The investments held at June 30, 2015 are as follows:

Type	Weighted Average Maturity (Months)	Credit Rating	Market Value	Cost
Investments				
Money Market	N/A	AAAm	\$ 5,633,412	\$ 5,633,412
Certificate of deposit	2.40	N/A	5,391,344	5,391,344
Total investments			<u>\$ 11,024,756</u>	<u>\$ 11,024,756</u>

<u>Reconciliation to Statement of Net Position</u>	
Governmental activities	\$ 5,809,032
Business-type activities	5,215,724
	<u>\$ 11,024,756</u>

B. Capital Assets

Primary Government capital asset activity for the year ended is as follows:

Governmental Activities

	Balance July 1, 2014	Additions	Retirements/ Adjustments	Balance June 30, 2015
Capital assets				
Land	\$ 2,974,338	\$ 883,526	\$ -	\$ 3,857,864
Construction in progress	8,701,987	293,737	-	8,995,724
Infrastructure	72,676,942	2,474,967	-	75,151,909
Buildings and improvements	12,635,133	438,735	-	13,073,868
Furniture, fixtures and equipment	6,332,400	672,505	-	7,004,905
Vehicles	6,639,076	250,337	-	6,889,413
Total capital assets	<u>109,959,876</u>	<u>5,013,807</u>	<u>-</u>	<u>114,973,683</u>
Less accumulated depreciation	(56,639,860)	(4,194,490)	-	(60,834,350)
Capital assets, net	<u>\$ 53,320,016</u>	<u>\$ 819,317</u>	<u>\$ -</u>	<u>\$ 54,139,333</u>

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

Business-type Activities

	Balance July 1, 2014	Additions	Retirements	Balance June 30, 2015
Capital assets				
Land	\$ 97,740	\$ -	\$ -	\$ 97,740
Construction in progress	406,635	-	-	406,635
Infrastructure	35,587,001	564,863	-	36,151,864
Buildings and improvements	165,114	1,243,813	-	1,408,927
Furniture, fixtures and equipment	1,943,221	222,915	-	2,166,136
Vehicles	2,500,104	41,700	-	2,541,804
Total capital assets	40,699,815	2,073,291	-	42,773,106
Less accumulated depreciation	(27,571,114)	(1,383,694)	-	(28,954,808)
Capital assets, net	<u>\$ 13,128,701</u>	<u>\$ 689,597</u>	<u>\$ -</u>	<u>\$ 13,818,298</u>

Business-type Activities by Fund
June 30, 2015

	Yukon Municipal Authority	Sanitation Fund	Total
Capital assets			
Land	\$ 91,005	\$ 6,735	\$ 97,740
Construction in progress	327,401	79,234	406,635
Infrastructure	36,035,384	116,480	36,151,864
Buildings and improvements	1,408,927	-	1,408,927
Furniture, fixtures and equipment	428,085	1,738,051	2,166,136
Vehicles	1,719,772	822,032	2,541,804
Total capital assets	40,010,574	2,762,532	42,773,106
Less accumulated depreciation	(27,417,054)	(1,537,754)	(28,954,808)
Capital assets, net	<u>\$ 12,593,520</u>	<u>\$ 1,224,778</u>	<u>\$ 13,818,298</u>

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

Depreciation expense

Depreciation expense was charged to functions of the primary government as follows:

Governmental activities:	
General government	\$ 475,060
Public safety:	
Police	574,440
Fire	748,693
Animal control	11,670
Public service	1,895,440
Culture and recreation	489,187
	<hr/>
Governmental activities depreciation expense	4,194,490
	<hr/>
Business-type activities:	
Water and sewer	1,148,641
Sanitation	235,053
	<hr/>
Business-type activities depreciation expense	1,383,694
	<hr/>
Total depreciation expense	\$ 5,578,184
	<hr/> <hr/>

C. Long-term Debt and Capitalized Leases

The City has entered into general obligation bonds payable, revenue bonds payable and capitalized leases. Capital lease payments have been reclassified and are reflected as debt service expenditures in the financial statements for the governmental funds.

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

Governmental Activities

Capitalized Leases

In March 2012, the City entered into a master lease agreement payable to Arvest bank, original amount \$1,568,555, for the purchase of equipment. Terms of the lease are 60 monthly installments of \$28,359.49 at a stated interest of 3.25%.	\$ 579,735
In March 2012, the City entered into a capital lease agreement payable in the amount of \$1,700,000 for the purchase of sanitation equipment. Terms of the lease are 60 monthly installments of \$30,736 at a stated interest rate of 3.25%.	628,317
In May 2012, the City entered into a capital lease for the purchase of a new street sweeper. The total cost of the equipment was \$159,950, The City made an \$80,000 down payment. The remaining balance is financed over four years with annual payments at 2.75%.	20,862
Effective June 25, 2014, the City entered into a capital lease with Arvest Bank for the purchase of a brush truck. The truck was purchased for \$60,803 and funded with a 10% down payment by the City and the capital lease obligation of \$54,723. The lease carries an interest rate of 3.25%, maturing March 2017.	<u>35,482</u>
Total Governmental Capital Leases Payable	<u>\$ 1,264,396</u>

Bonds Payable

In June 2015, the City issued \$6.885 million of City of Yukon General Obligation Refunding Bonds, Series 2015. Proceeds were used to refunding the City's outstanding GO Bonds, Series 2004, Series 2005, Series 2006 as well as generate funding for capital projects. The Series 2015 Bonds carry a lower interest rate than prior GO issues, reducing interest cost of the City. Interest on the bonds is payable semi-annually on March 1 st and September 1 st , commencing on September 1, 2015, at rates ranging from 1 to 5%. The bonds will be repaid with ad valorem taxes collected on real property of taxpayers in the City of Yukon, Oklahoma	<u>\$ 6,885,000</u>
Total Governmental Activities Bonds Payable	<u>\$ 6,885,000</u>
Total Governmental Activities Long Term Debt	<u>\$ 8,149,396</u>

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

Business-type Activities

Notes Payable

Yukon Municipal Authority established a line of credit with Arvest Bank for the purchase of equipment. Each draw on the line is a separate borrowing of the YMA. During the year, there were four purchases issued totaling \$57,024 at a prevailing rate of 2.56% at June 30, 2015.

	\$ 617,900
Total Notes Payable	\$ 617,900

Bonds Payable

December 6, 2012 the City, through the Yukon Municipal Authority, issued \$6,500,000 of Sales Tax and Utility System Revenue Bonds, Series 2012. Interest on the bonds is payable semi-annually on January 1st and July 1st at a 2% coupon rate.

	\$ 5,300,000
--	--------------

February 13, 2013 the City, through the Yukon Municipal Authority, issued \$8,500,000 of Sales Tax and Utility System Revenue Bonds, Series 2013. Interest on the bonds is payable semi-annually on January 1st and July 1st with an interest rate of 2%.

	6,900,000
--	-----------

In March 2015, \$9,520,000 in Yukon Municipal Sales Tax Revenue Note, Series 2015A were issued by the City through the Yukon Municipal Authority. Interest on the note is payable semi-annually on June 1st and December 1st with an interest rate of 2.19%. Proceeds were used to refund outstanding debt related to Sales Tax and Utility System Revenue Bonds, Series 2005A, 2005B, and 2011 as well as capital improvements and equipment for the City and Authority. The Note is secured with sales tax and a security agreement.

	9,280,000
--	-----------

In April 2015, \$9,520,000 in Yukon Municipal Sales Tax Revenue Note, Series 2015B were issued by the City through the Yukon Municipal Authority. Interest on the bond is payable semi-annually on June 1st and December 1st at a rate of 1.6%. Proceeds were used to refund outstanding debt related to Sales Tax and Utility System Revenue Bonds, Series 2007 and Series 2010 as well as capital improvements and equipment for the City and Authority. The Note is secured with sales tax and a security agreement.

	5,630,000
--	-----------

	\$ 27,110,000
--	---------------

	\$ 27,727,900
--	---------------

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

Changes in Long-Term Debt

The following is a summary of changes in long-term debt for the year ended June 30, 2015:

	Balance July 1, 2014	Issued	Retired	Balance June 30, 2015	Current Portion
Governmental Activities					
General obligation bonds	\$ 7,565,000	\$ 6,855,000	\$ (7,565,000)	\$ 6,855,000	\$ 785,000
Lease obligations	1,959,019	-	(694,623)	1,264,396	719,897
Total Governmental Activities	9,524,019	6,855,000	(8,259,623)	8,119,396	1,504,897
Business-type Activities					
Revenue bonds	32,890,000	15,325,000	(21,105,000)	27,110,000	3,425,000
Notes payable	832,480	57,024	(271,604)	617,900	297,543
Total Business-type Activities	33,722,480	15,382,024	(21,376,604)	27,727,900	3,722,543
Total Primary Government Long-term debt	\$ 43,246,499	\$ 22,237,024	\$ (29,636,227)	\$ 35,847,296	\$ 5,227,440

Maturities of long-term debt are as follows:

Governmental Activities				
Year Ending June 30,	Capital Leases Payable		Bonds Payable	
	Principal	Interest	Principal	Interest
2016	\$ 719,897	\$ 30,516	\$ 785,000	\$ 163,192
2017	544,499	7,341	700,000	230,000
2018	-	-	685,000	216,000
2019	-	-	675,000	202,300
2020	-	-	660,000	188,800
2021-2025	-	-	3,105,000	515,750
2026	-	-	275,000	13,750
	\$ 1,264,396	\$ 37,857	\$ 6,885,000	\$ 1,529,792

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

Business Type Activities

Year Ending June 30,	Notes Payable		Bond Payable	
	Principal	Interest	Principal	Interest
2016	\$ 271,443	\$ 12,242	\$ 3,425,000	\$ 512,131
2017	266,168	5,014	3,495,000	445,807
2018	74,060	1,196	3,565,000	384,725
2019	6,229	37	3,640,000	315,685
2020	-	-	3,710,000	252,698
2021-2023	-	-	9,275,000	326,754
	<u>\$ 617,900</u>	<u>\$ 18,489</u>	<u>\$ 27,110,000</u>	<u>\$ 2,237,800</u>

Bond Defeasance

During the fiscal year, certain outstanding bonds were defeased by placing proceeds of new bonds in an irrevocable trust or escrow account to provide for all future debt service payments on the old bonds. This results in a transfer of liability to the irrevocable trust or escrow account trustee. Accordingly, the trust or escrow accounts and the defeased bonds are not included in the financial statements.

	Bond Series	Defeased Balance	Outstanding Balance
General obligation bonds	2004	2,150,000	2,150,000
General obligation bonds	2005	2,055,000	2,055,000
General obligation bonds	2006	2,680,000	2,680,000
Revenue system bonds	2005A	1,777,063	1,735,000
Revenue system bonds	2005B	2,669,313	2,600,000
Revenue system bonds	2007	4,258,172	4,160,000
Revenue system bonds	2010	2,420,272	2,380,000
Revenue system bonds	2011	6,247,356	6,105,000

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

D. Internal balances

Internal balances and activity are detailed below. All internal balances and activity have been eliminated in the statements of net position and statement of activities, respectively.

	Due From	Due To
Governmental activities:		
General Fund		
96 Sales Tax Capital Projects fund	\$ 182,092	\$ 1,099,911
Municipal Court	78,695	-
96 Sales Tax Capital Projects fund		
General Fund	1,099,911	182,092
Agency funds:		
Municipal Court		
General Fund	-	78,695
	\$ 1,360,698	\$ 1,360,698

	Transfers From	Transfers To
Governmental activities:		
General Fund		
Special Revenue Fund	\$ 180,000	\$ 2,947,374
Community Development Block Grant	21,274	-
Sanitation	460,009	63,507
Stormwater	91,652	6,698
Yukon Municipal Authority	7,110,553	3,483,189
96 Sales Tax Capital Projects fund		
Yukon Municipal Authority	-	4,418,312
Sanitation	-	189,023
Yukon Economic Development Authority	-	247,281
Special Revenue Fund		
General Fund	2,947,374	180,000
Stormwater	-	-
Community Development Block Grant		
General Fund	-	21,274
Business-type activities:		
Yukon Municipal Authority		
General Fund	3,483,189	7,110,553
96 Sales Tax Capital Projects fund	4,418,312	-
Sanitation	-	-
Special Revenue Fund	-	-
Sanitation		
General Fund	63,507	460,009
96 Sales Tax Capital Projects fund	189,023	-
Stormwater		
General fund	6,698	91,652
Yukon Economic Development Authority		
General fund	247,281	-
	\$ 19,218,872	\$ 19,218,872

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

3. OTHER INFORMATION

A. Employee Retirement System and Plan

The City participates in three employee pension systems as follows:

<u>Name of Plan</u>	<u>Type of Plan</u>
Oklahoma Municipal Retirement Fund	Agent Multiple Employer – Defined Benefit Plan
Oklahoma Police Pension and Retirement Fund	Cost Sharing Multiple Employer – Defined Benefit Plan
Oklahoma Firefighter Pension and Retirement Fund	Cost Sharing Multiple Employer – Defined Benefit Plan

Oklahoma Municipal Retirement Fund

Plan Description

Substantially all of the City’s regular, full time employees, with the exception of police officers and firefighters, participate in a defined contribution plan administered by the Oklahoma Municipal Retirement System (OMRF), a statewide fund established to administer pension plans for municipal employees. The defined contribution plan is funded through contributions as elected by each municipality. Participants are required to participate 3% of their covered compensation. The City contributed 17.48% of covered compensation for fiscal year 2015. Participants are permitted to make voluntary deductible contributions to the plan. OMRF issues a publically available financial report that can be obtained at www.okmrf.org.

The funds are credited to individual participant accounts and pooled for investment purposes through OMRF. All gains and/or losses are credited directly to each participant. Benefits vest after 10 years of service with normal retirement at age 65 and early retirement at age 55 with 10 years or more of service. Upon retirement, termination of employment, disability, or death, the vested portion of a participant’s account is paid to the participant or beneficiary. This amount is based on an accumulation of employee and employer contributions, forfeitures, if applicable, and earnings or losses.

Benefits Provided

OMRF provides retirement, disability, and death benefits. Retirement benefits are determined as 3 percent of the employee’s final average compensation multiplied by the employee’s years of service; final average compensation is the average of the 5 highest consecutive years of salaries out of the last 10 years of service. Vesting requires 5 years of service. Members are eligible for normal retirement at the earlier of: age 65 with 5 years of vested service or age 62 with 30 years of vested service. The benefit is payable immediately. Early retirement is available after age 55 with 5 years of vested service. Early retirement benefits are paid at the normal retirement age, or reduced 5% per year for commencement prior to the normal retirement age.

Disability retirement is provided for member’s total and permanent disability after 5 or more years of service. The accrued benefit is payable upon disablement without reduction for early payment.

In-service death benefits are payable after vesting at 50% of the accrued benefit until the death of the spouse or remarriage. If the member was not vested at the time of in-service death, member contributions are returned, if any, with interest.

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources related to OMRF

At June 30, 2015, the City reported a liability of \$4,450,888 for its proportionate share of the net pension liability. The net pension net pension liability was measured as of July 1, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined.

Changes to the actuarial valuation between the measurement date of the net pension liability and the City's reporting dates are not expected to have a significant effect on the net pension liability.

For the year ended June 30, 2015, the City recognized pension expense of \$811,005. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -
Changes of assumptions	-
Net difference between projected and actual earnings on pension plan investments	1,071,237
Changes in proportion and differences between City contributions and proportionate share of contributions	-
City contributions subsequent to the measurement date	-
	\$ 1,071,237
Total	\$ 1,071,237

Other amounts reported deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2016	\$	(267,809)
2017		(267,809)
2018		(267,809)
2019		(267,809)

Actuarial assumptions: The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3 percent
Salary increases	5.07 percent, average
Investment rate of return	7.75 percent, net of pension plan investment expense and inflation

Mortality rates were based on the UP 1994 with projected mortality improvement. Valuation rates are projected for mortality improvement by the Society of Actuaries' table AA based upon the employee's year of birth.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period ended July 1, 2007 through June 30, 2011.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns,

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (3.0%). Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of July 1, 2014 are summarized in the following table:

	Target Allocation	Real Return	Weighted Return
Large cap stocks - S&P 500	25%	5.40%	1.35%
Small/mid cap stocks - Russell 2500	10%	7.50%	0.75%
Long/short equity - MSCI ACWI	10%	6.10%	0.61%
International stocks - MSCI EAFE	20%	5.10%	1.02%
Fixed income bonds - Barclay's Capital Aggregate	30%	2.60%	0.78%
Real estate - NCREIF	5%	4.80%	0.24%
Cash equivalents - 3 month Treasury	0%	0.00%	0.00%
	100%		
		Average Real Return	4.75%
		Inflation	3.00%
		Long term expected return	7.75%

Discount rate: The discount rate used to measure the total pension liability was 7.75 percent, as the plan's net fiduciary position is projected to be sufficient to make projected benefit payments. The City has adopted a funding method that is designed to fund all benefits payable to participants over the course of the member's working career. Any differences between actual and expected experience are funded over a fixed period to ensure all funds necessary to pay benefits have been contributed to the trust before those benefits are payable. Therefore, no separate cash flow projection is required to determine the sufficiency of the plan assets. The 20 year tax free bond yield of 3.29% was used in the analysis.

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2013	22,958,455	16,504,317	6,454,138
Changes for the year:			
Service cost	728,208	-	728,208
Interest	1,792,596	-	1,792,596
Differences between expected and actual experience	-	-	-
Contributions - employer	-	1,743,018	(1,743,018)
Contributions - employee	-	70,118	(70,118)
Net investment income	-	2,751,704	(2,751,704)
Benefit payments, including refunds of employee contributions	(1,133,945)	(1,133,945)	-
Administrative expense	-	(40,786)	40,786
Other changes	-	-	-
Net changes	1,386,859	3,390,109	(2,003,250)
Balances at June 30, 2014	<u>\$ 24,345,314</u>	<u>\$ 19,894,426</u>	<u>\$ 4,450,888</u>

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate: The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
City's proportionate share of the net pension liability	7,868,790	4,450,888	1,896,230

Pension plan fiduciary net position: Detailed information about the pension plan's fiduciary net position is available in the separately issued OMRF financial report.

Oklahoma Police Pension and Retirement System

Plan description – The City of Yukon, as the employer, participates in the Oklahoma Police Pension and Retirement Plan – a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Police Pension and Retirement System (OPPRS). Title 11 of the Oklahoma State Statutes, through the Oklahoma Legislature, grants the authority to establish and amend the benefit terms to the OPPRS. OPPRS issues a publicly available financial report that can be obtained at www.ok.gov/OPPRS.

Benefits provided – OPPRS provides retirement, disability, and death benefits to members of the plan. The normal retirement date under the Plan is the date upon which the participant completes 20 years of credited service, regardless of age. Participants become vested upon completing 10 years of credited service as a contributing participant of the Plan. No vesting occurs prior to completing 10 years of credited service. Participants' contributions are refundable, without interest, upon termination prior to

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

normal retirement. Participants who have completed 10 years of credited service may elect a vested benefit in lieu of having their accumulated contributions refunded. If the vested benefit is elected, the participant is entitled to a monthly retirement benefit commencing on the date the participant reaches 50 years of age or the date the participant would have had 20 years of credited service had employment continued uninterrupted, whichever is later.

Monthly retirement benefits are calculated at 2.5% of the final average salary (defined as the average paid base salary of the officer over the highest 30 consecutive months of the last 60 months of credited service) multiplied by the years of credited service, with a maximum of 30 years of credited service considered. Monthly benefits for participants due to permanent disability incurred in the line of duty are 2.5% of the participants' final average salary multiplied by 20 years. This disability benefit is reduced by stated percentages for partial disability based on the percentage of impairment. After 10 years of credited service, participants who retire due to disability incurred from any cause are eligible for a monthly benefit based on 2.5% of their final average salary multiplied by the years of service. This disability benefit is also reduced by stated percentages for partial disability based on the percentage of impairment. Effective July 1, 1998, once a disability benefit is granted to a participant, that participant is no longer allowed to apply for an increase in the dollar amount of the benefit at a subsequent date.

Survivor's benefits are payable in full to the participant's beneficiary upon the death of a retired participant. The beneficiary of any active participant killed in the line of duty is entitled to a pension benefit.

Contributions – The contributions requirements of the Plan are at an established rate determine by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 8% percent of their annual pay. Participating cities are required to contribute 13% of the employees' annual pay. Contributions to the pension plan from the City were \$393,440.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2015, the City reported an asset of \$364,234 for its proportionate share of the net pension asset. The net pension asset was measured as of July 1, 2014, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2014. The City's proportion of the net pension asset was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2014. Based upon this information, the City's proportion was 1.0818%.

For the year ended June 30, 2015, the City recognized pension expense of \$133,506. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 163,640
Changes of assumptions	-
Net difference between projected and actual earnings on pension plan investments	1,280,223
Changes in proportion and differences between City contributions and proportionate share of contributions	-
City contributions subsequent to the measurement date	-
	\$ 1,443,863
Total	\$ 1,443,863

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

Any other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2016	\$	288,772
2017		288,772
2018		288,772
2019		288,772
2020		288,775

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of July 1, 2014, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	3%
Salary increases:	4.5% to 17.0% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
Mortality rates:	Active employees (pre-retirement) RP-2000 Blue

Collar

Healthy Combined table with age set back 4 years with fully generational improvement using Scale AA.

Active employees (post-retirement) and nondisabled pensioners: RP-2000 Blue Collar Healthy Combined table with fully generational Improvement using scale AA.

Disabled pensioners: RP-2000 Blue Collar Healthy Combined table with age set forward 4 years with fully generational improvement using Scale AA.

The actuarial assumptions used in the July 1, 2014, valuation were based on the results of an actuarial experience study for the period July 1, 2007 to June 30, 2012.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	2.83%
Domestic equity	6.47%
International equity	6.98%
Real Estate	5.50%
Private Equity	5.96%
Other assets	3.08%

The current allocation policy is that approximately 60% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; approximately 25% of assets in

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

fixed income to include investment grade bonds, high yield and non-dollar denominated bonds, convertible bonds, and low volatility hedge fund strategies; and 15% of assets in real assets to include real estate, commodities, and other strategies.

Discount Rate – The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 14% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset)	\$2,167,134	(\$364,234)	(\$2,497,613)

Pension plan fiduciary net position – Detailed information about the pension plan's fiduciary net position is available in the separately issued financial report of the OPPRS; which can be located at www.ok.gov/OPPRS.

Oklahoma Firefighters Pension and Retirement System

Plan Description – The City of Yukon, as the employer, participates in the Firefighters Pension & Retirement – a cost-sharing multiple-employer defined benefit pension plan administered by the Oklahoma Firefighters Pension & Retirement System (FPRS). Title 11 of the Oklahoma State Statutes grants the authority to establish and amend the benefit terms to the FPRS. FPRS issues a publicly available financial report that can be obtained at www.ok.gov/fprs.

Benefits provided – FPRS provides retirement, disability and death benefits to members of the plan.

Benefits for members hired prior to November 1, 2013 are determined as 2.5 percent of the employee's final average compensation times the employee's years of service and have reached the age of 50 or have completed 20 years of service, whichever is later. For volunteer firefighters, the monthly pension benefit for normal retirement is \$150.60 per month. Benefits vest with 10 years or more service.

Benefits for members hired after November 1, 2013 are determined as 2.5 percent of the employee's final average compensation times the employee's years of service and have reached the age of 50 or have completed 22 years of service, whichever is later. For volunteer firefighters, the monthly pension benefit for normal retirement is \$165.66 per month. Benefits vest with 11 years or more service.

All firefighters are eligible for immediate disability benefits. For paid firefighters, the disability in-the-line-of-duty benefit for firefighters with less than 20 years of service is equal to 50% of final average monthly compensation, based on the most recent 30 months of service. For firefighters with over 20 years of service, a disability in-the-line-of-duty is calculated based on 2.5% of final average monthly compensation, based on the most recent 30 months, per years of service, with a maximum of 30 years of service. For disabilities not-in-the-line-of-duty, the benefit is limited to only those with less than 20 years

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

of service and is 50% of final average monthly compensation, based on the most recent 60-month salary as opposed to 30 months. For volunteer firefighters, the not-in-the-line-of-duty disability is also limited to only those with less than 20 years of service and is \$7.53 per year of service. For volunteer firefighters, the in-the-line-of-duty pension is \$150.60 with less than 20 years of service, or \$7.53 per year of service, with a maximum of 30 years.

A \$5,000 lump sum death benefit is payable to the qualified spouse or designated recipient upon the participant's death. The \$5,000 death benefit does not apply to members electing the vested benefit.

Contributions – The contributions requirements of the Plan are at an established rate determined by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 9% of their annual pay. Participating cities are required to contribute 14% of the employees' annual pay. Contributions to the pension plan from the City were \$323,776 (fiscal year contributions).

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2015, the City reported a liability of \$8,908,499 for its proportionate share of the net pension liability. The net pension liability was measured as of July 1, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2014. Based upon this information the City's proportion was 0.8663%.

For the year ended June 30, 2015, the City recognized pension expense of \$800,101. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 212,258	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	1,348,503
Changes in proportion and differences between City contributions and proportionate share of contributions	-	-
City contributions subsequent to the measurement date	-	-
Total	<u>\$ 212,258</u>	<u>\$ 1,348,503</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2016	\$	227,249
2017		227,249
2018		227,249
2019		227,249
2020		227,249

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of July 1, 2014, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	3%
Salary increases:	3.5% to 9.0% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense

Mortality rates were based on the RP2000 combined healthy with blue collar adjustment as appropriate, with adjustments for generational mortality improvement using scale AA for healthy lives and no mortality improvement for disabled lives.

The actuarial assumptions used in the July 1, 2014, valuation were based on the results of an actuarial experience study for the period July 1, 2007 to June 30, 2012.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2014, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	20%	5.48%
Domestic equity	37%	9.61%
International equity	20%	9.24%
Real Estate	10%	7.76%
Other assets	13%	6.88%

Discount Rate – The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by State statutes. Projected cash flows also assume the State of Oklahoma will continue contributing 36% of the insurance premium, as established by statute. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the net pension liability of the employers calculated using the discount rate of 7.5%, as well as what the Plan's net pension liability would be if it were calculated using a discount rate that is 1-percent point lower (6.5%) or 1-percentage-point higher (8.5%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
City's proportionate share of the net pension liability	11,632,721	8,908,499	6,624,683

CITY OF YUKON
Yukon, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015

Pension plan fiduciary net position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued financial report of the FPRS; which can be located at www.ok.gov/fprs.

B. Other Post-Employment Benefits

Plan Description: City provides post-retirement benefit options for health care, prescription drug, dental and vision benefits for retired employees and their dependents that elect to make required contributions. The benefits are provided in accordance with State law, police and firefighter’s union contracts and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The relationship for these benefits is not formalized in a contract or plan document, only a few sentences in the administrative policy. These benefits are considered for accounting purposes to be provided in accordance with a single employer substantive plan. A substantive plan is one in which the plan terms are understood by the City and plan members. This understanding is based on communications between the employers and plan member and the historical pattern of practice with regard to the sharing of benefit costs. Substantially all of the government’s employees may become eligible for those post-retirement benefits if they reach normal retirement age while working for the City. As of June 30, 2015, 9 retired employees are receiving benefits under this plan.

Funding Policy. The contribution requirement of the City is an implicit subsidy. The implicit subsidy is not a direct payment from the employer on behalf of the member but rather stems from retiree contribution levels that are less than the claims cost at retiree ages. Since claims experience for employees and non-Medicare eligible retirees are pooled when determining premiums, these retired members pay a premium based on a pool of members that, on average, are younger and healthier. There is an implicit subsidy from the employee group since the premiums paid by the retirees are lower than they would have been if the retirees were insured separately. The subsidies are valued using the difference between the age-based claims costs and the premium paid by the retiree. The amount required to fund the implicit rate is based on projected pay-as-you-go financing requirements. For fiscal year 2015, the City contributed 70% of premiums of 9. Plan members receiving benefits contributed \$153,115, or approximately 50 percent of the total premiums, through their required contribution of \$851 per month for retiree-only coverage and \$2,378 for retiree and family medical coverage, these amounts do not include dental and vision coverage.

Annual OPEB Cost and Net OPEB Obligation. The City’s annual other post-employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. GASB 45 requires entities with over 200 employees to have the actuarial valuation performed biennially. The following table shows the components of the City’s annual OPEB cost the amount actually contributed to the plan, and changes in the City’s net OPEB obligation for the year ended June 30, 2011:

Current Service Cost (\$1,560,603) + Amortization Amount (\$842,919) = Total Contribution (\$2,403,522). OPEB obligation for retired employees as determined by Actuarial is \$118,856.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

<u>Actuarial Valuation Date</u>	<u>Value of Assets</u>	<u>Asset Valuation Basis</u>	<u>Actuarial Accrued Liability (AAL)*</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded Ratio</u>
6/30/2011	\$ -	Actuarial	\$ 13,257,820	\$ 13,257,820	0.0%

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. In June 30, 2011 actuarial valuation, since the City does not pre-fund the retiree healthcare benefits, a discount rate 5.25% was used. There were no assets to determine actuarial value of assets. The UAAL is being amortized over 30 years as level payments. The remaining amortization period at June 30, 2011 was twenty-eight years.

C. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employee health benefits; unemployment; and natural disasters. The City has established a self insurance fund to cover deductibles on claims related to destruction, theft or damage of assets. Losses related to other risks or those exceeding deductibles are covered by commercial insurance. Management believes that such coverage is sufficient to preclude any significant uninsured losses to the City. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

The City is a member of the Oklahoma Municipal Assurance Group Workers' Compensation Plan (the Plan), an organization formed for the purpose of providing workers' compensation coverage through the State Insurance Fund to participating municipalities in the State of Oklahoma. In that capacity, the Plan is responsible for providing loss control services and certain fiscal activities, including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for all claims submitted to it during the plan year.

As a member of the Plan, the City is required to pay fees set by the Plan according to an established payment schedule. A Loss Fund has been established from the proceeds of these fees for each participant in the Plan. The State Insurance Fund provides coverage in excess of the Loss Fund so the City's liability for claim loss is limited to the balance of that fund.

D. Commitments and Contingencies

The City in the past has participated in various grant programs. These programs are subject to financial and compliance audits by the grantor or its representative. Such audits could lead to requests for reimbursement to the grantor agency.

The City has certain commitments for operating leases. These leases are of immaterial amounts and are for only one-year intervals.

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

The City is a defendant in legal actions arising from normal governmental activities. Most of these actions are covered by insurance. Although the outcome of these lawsuits is not presently determinable, management believes that the resolution of these matters will not have a material adverse effect on the financial condition of the City.

The City is self-insured for employee health insurance claims in excess of \$50,000. The plan is administered by a third party who determines the appropriate insurance rate on each employee. The City remits payment on a monthly basis. Claims are submitted to and processed by the third party administrator. As June 30, 2015, \$468,000 was available to pay claims.

In June 2009, the City entered into an agreement with Integris Canadian Valley Regional Hospital (the "Hospital") to pay the Hospital \$1,200,000 over a six year period in quarterly installments of \$50,000. The funds will be used for expansion construction and operation of the Hospital. The contract expires on June 30, 2015.

4. SUBSEQUENT EVENTS

Date of Management's Review

Subsequent events were evaluated through November 24, 2015, which is the date the financial statements were available to be issued.

Other Post Retirement Employee Benefits

Effective August 1, 2015, the City discontinued post retirement employee benefit health care, prescription drug, dental and vision benefits for retired employees and their dependents. As discussed in Note 3(B), there were 9 retired individuals participating as of June 30, 2015. The Statement of Net Position reflects a liability of \$13,257,820 at June 30, 2015. Subsequent to year end, the liability was reduced to \$0 for the extinction of the benefits.

5. RESTATEMENT OF BEGINNING NET POSITION

Effective July 1, 2014, the City implemented GASB No. 68, Accounting and Financial Reporting for Pensions, an Amendment of GASB Statement No. 27. GASB No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and pension expenses. The Statement requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time. GASB No. 68 also details the recognition and disclosure requirements for employers with liabilities to a defined benefit pension plans and for employers whose employees are provided with defined contribution pensions. Defined benefit pensions are further classified by GASB No. 68 as single employer plans, agent employer plans and cost sharing plans, and recognition and disclosure requirements are addressed for each classification.

Implementation of GASB No. 68 resulted in the restatement of beginning year net position to recognize the net pension obligation of the City. The changes were as follows:

**CITY OF YUKON
Yukon, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2015**

	Governmental Activities
Begininng Net Position	\$ 40,292,217
Net pension obligations	(12,995,153)
Net deferred inflows on pension charges	(3,651,345)
Restated Beginning Net Position	\$ 23,645,719

City of Yukon, Oklahoma
General Fund
Statement of Revenues, Expenditures, Encumbrances, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Revisions</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUES					
Sales and use tax	\$ 12,675,350	\$ -	\$ 12,675,350	\$ 16,032,133	\$ 3,356,783
Taxes	591,000	-	591,000	232,616	(358,384)
Franchise tax	1,153,500	-	1,153,500	1,203,763	50,263
Charges for services	-	-	-	261,397	261,397
Fines and forfeitures	1,257,650	-	1,257,650	839,603	(418,047)
Licenses and permits	398,000	-	398,000	436,409	38,409
Investment income	-	-	-	40,120	40,120
Rental and royalty income	87,350	-	87,350	53,900	(33,450)
Sale of property	-	-	-	35,744	35,744
Miscellaneous	680,010	-	680,010	1,469,563	789,553
Total revenues	<u>16,842,860</u>	<u>-</u>	<u>16,842,860</u>	<u>20,605,248</u>	<u>3,762,388</u>
EXPENDITURES					
General government	9,893,171	(192,988)	9,700,183	9,276,756	423,427
Public safety:					
Police	5,711,947	(30,000)	5,681,947	5,316,176	365,771
Municipal court	325,744	30,000	355,744	349,121	6,623
Fire	3,664,179	300,000	3,964,179	3,900,995	63,184
Public services	1,391,906	1,690,388	3,082,294	3,040,561	41,733
Cultural and recreation	3,170,417	(1,800,380)	1,370,037	1,212,695	157,342
Total expenditures	<u>24,157,364</u>	<u>(2,980)</u>	<u>24,154,384</u>	<u>23,096,304</u>	<u>1,058,080</u>
Revenue over (under) expenditures	(7,314,504)	2,980	(7,311,524)	(2,491,056)	2,704,308
OTHER FINANCING SOURCES (USES)					
Operating transfers in/(out)	7,315,769	-	7,315,769	1,362,720	(5,953,049)
Net other financing sources (uses)	<u>7,315,769</u>	<u>-</u>	<u>7,315,769</u>	<u>1,362,720</u>	<u>(5,953,049)</u>
Net change in fund balance	1,265	2,980	4,245	(1,128,336)	(3,248,741)
Fund balance at beginning of year (Non-GAAP budgetary basis), restated				5,886,103	
Fund balance at end of year (Non-GAAP budgetary basis)				<u>\$ 4,757,767</u>	<u>\$ (3,248,741)</u>
ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES					
Revenue and transfer accruals				(6,200,768)	
Fund balance at end of year (GAAP basis)				<u>\$ (1,443,001)</u>	

City of Yukon, Oklahoma
96 Sales Tax Capital Projects
Statement of Revenues, Expenditures, Encumbrances, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended June 30, 2015

	<u>Budget</u>	<u>Revisions</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>
REVENUES					
Sales and use tax	\$ 6,249,217	\$ -	\$ 6,249,217	\$ 5,320,031	\$ (929,186)
Other income	351,000	-	351,000	257,256	(93,744)
Investment income	9,000	-	9,000	-	(9,000)
Total revenues	<u>6,609,217</u>	<u>-</u>	<u>6,609,217</u>	<u>5,577,287</u>	<u>(1,031,930)</u>
EXPENDITURES					
Debt service	5,589,334	-	5,589,334	512,604	5,076,730
Capital outlay	3,259,440	-	3,259,440	4,290,425	(1,030,985)
Total expenditures	<u>8,848,774</u>	<u>-</u>	<u>8,848,774</u>	<u>4,803,029</u>	<u>4,045,745</u>
Revenue over (under) expenditures	(2,239,557)	-	(2,239,557)	774,258	(5,077,675)
OTHER FINANCING SOURCES (USES)					
Operating transfers in/(out)	1,361,225	1,657,848	3,019,073	(4,854,616)	(7,873,689)
Net other financing sources (uses)	<u>1,361,225</u>	<u>1,657,848</u>	<u>3,019,073</u>	<u>(4,854,616)</u>	<u>(7,873,689)</u>
Net change in fund balance	<u>(878,332)</u>	<u>1,657,848</u>	<u>779,516</u>	<u>(4,080,358)</u>	<u>(12,951,364)</u>
Fund balance at beginning of year (Non-GAAP budgetary basis)				706,255	
Fund balance at end of year (Non-GAAP budgetary basis)				<u>\$ (3,374,103)</u>	
ADJUSTMENTS TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES					
Revenue and transfer accruals				-	
Fund balance at end of year (GAAP basis)				<u>\$ (3,374,103)</u>	

**CITY OF YUKON
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015**

	Debt Service Fund	Special Revenue Fund	Yukon Community Support Fund	Community Development Block Grant Fund	Total Non-major Governmental Funds
Assets:					
Cash and cash equivalents	\$ 878,084	\$ 5,364,494	\$ 693,033	\$ (462,942)	\$ 6,472,669
Taxes receivable	5,536	-	-	-	5,536
Grants receivable	-	-	-	112,942	112,942
Total assets	<u>\$ 883,620</u>	<u>\$ 5,364,494</u>	<u>\$ 693,033</u>	<u>\$ (350,000)</u>	<u>\$ 6,591,147</u>
Liabilities					
Accounts payable	\$ -	\$ 7,118	\$ 49,545	\$ 109,849	\$ 166,512
Deferred revenue	-	-	-	92,000	92,000
Total liabilities	<u>-</u>	<u>7,118</u>	<u>49,545</u>	<u>201,849</u>	<u>258,512</u>
Fund balances:					
Restricted	883,620	-	-	(551,849)	331,771
Committed	-	-	643,488	-	643,488
Assigned	-	5,357,376	-	-	5,357,376
Total fund balances	<u>883,620</u>	<u>5,357,376</u>	<u>643,488</u>	<u>(551,849)</u>	<u>6,332,635</u>
Total liabilities and fund balances	<u>\$ 883,620</u>	<u>\$ 5,364,494</u>	<u>\$ 693,033</u>	<u>\$ (350,000)</u>	<u>\$ 6,591,147</u>

CITY OF YUKON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2015

	Debt Service Fund	Special Revenue Fund	Yukon Community Support Fund	Community Development Block Grant Fund	Total Non-major Governmental Funds
Revenues:					
Taxes	\$ 989,224	\$ -	\$ -	\$ -	\$ 989,224
Charges for services	-	17,346	50	-	17,396
Investment income	2,132	25	165	-	2,322
Intergovernmental revenue	-	33,044	-	394,310	427,354
Rental income	-	440	-	-	440
Donations	-	206,870	182,002	-	388,872
Miscellaneous	-	406,201	11,027	-	417,228
Total revenues	991,356	663,926	193,244	394,310	2,242,836
Expenditures:					
General Government	-	264,444	-	249,422	513,866
Public Safety	-	120,881	-	-	120,881
Public Services	-	-	-	-	-
Cultural and Recreation	-	76,165	123,216	2,434	201,815
Capital Outlay	-	22,000	-	80,967	102,967
Debt Service:					
Principle and interest charges	983,587	-	-	-	983,587
Total Expenditures	983,587	483,490	123,216	332,823	1,923,116
Excess (deficiency) of revenues over expenditures	7,769	180,436	70,028	61,487	319,720
Other financing sources (uses):					
Transfers in	-	2,947,374	-	-	2,947,374
Transfers out	-	(180,000)	-	(21,274)	(201,274)
Total other financing sources (uses)	-	2,767,374	-	(21,274)	2,746,100
Net change in fund balances	7,769	2,947,810	70,028	40,213	3,065,820
Fund balance - beginning of year	875,851	2,409,566	573,460	(592,062)	3,266,815
Fund balance - end of year	\$ 883,620	\$ 5,357,376	\$ 643,488	\$ (551,849)	\$ 6,332,635

**CITY OF YUKON
 COMBINING STATEMENT OF FIDUCIARY NET POSITION
 AGENCY FUNDS
 YEAR ENDED JUNE 30, 2015**

	Municipal Court Fund	Escrow Fund	Total Agency Funds
Assets:			
Cash and cash equivalents	\$ 152,419	\$ 23,065	\$ 175,484
Total assets	\$ 152,419	\$ 23,065	\$ 175,484
Liabilities:			
Escrow liability	\$ 73,724	\$ 23,065	\$ 96,789
Due to other funds	78,695	-	78,695
Total liabilities	\$ 152,419	\$ 23,065	\$ 175,484

Schedules of Required Supplementary Information

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Oklahoma Police Pension Retirement Plan
Year Ended June 30, 2015

	<u>2015*</u>
City's portion of the net pension liability (asset)	1.0818%
City's proportionate share of the net pension liability (asset)	\$ (364,231)
City's covered-employee payroll	\$ 3,025,635
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-12%
Plan fiduciary net position as a percentage of the total pension liability	251.56%

* The amount presented for each fiscal year were determined as of the fiscal year-end that occurred previous

SCHEDULE OF CITY CONTRIBUTIONS
Oklahoma Police Pension Retirement Plan

	<u>2015*</u>
Contractually required contribution	\$ 393,201
Contributions in relation to the contractually required contribution	<u>(393,201)</u>
Contribution deficiency (excess)	<u>\$ -</u>
City's covered-employee payroll	\$ 3,025,635
Contributions as a percentage of covered-employee payroll	13.00%

Schedules of Required Supplementary Information

**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Oklahoma Fire Pension Retirement Plan
Year Ended June 30, 2015**

	<u>2015*</u>
City's portion of the net pension liability (asset)	0.8663%
City's proportionate share of the net pension liability (asset)	\$ 8,908,499
City's covered-employee payroll	\$ 2,637,451
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	338%
Plan fiduciary net position as a percentage of the total pension liability	-6804.64%

* The amount presented for each fiscal year were determined as of the fiscal year-end that occurred previous

**SCHEDULE OF CITY CONTRIBUTIONS
Oklahoma Fire Pension Retirement Plan**

	<u>2015*</u>
Contractually required contribution	\$ 381,109
Contributions in relation to the contractually required contribution	<u>(381,109)</u>
Contribution deficiency (excess)	<u>\$ -</u>
City's covered-employee payroll	\$ 2,637,451
Contributions as a percentage of covered-employee payroll	14.45%

Schedules of Required Supplementary Information

SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS
Oklahoma Municipal Retirement Plan
 SINCE INITIAL APPLICATION

	<u>2015*</u>
Total pension liability	
Service cost	\$ 728,208
Interest	1,792,596
Changes in benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions	-
Benefit payments, including refunds of employee contributions	<u>(1,133,945)</u>
Net change in total pension liability	\$ 1,386,859
Total pension liability - beginning	22,958,455
Total pension liability - ending (a)	<u><u>\$ 24,345,314</u></u>
Plan fiduciary net position	
Contributions - employer	1,743,018
Contributions - employee	70,118
Net investment income	2,751,704
Benefit payments, including refunds of employee contributions	(1,133,945)
Administrative expense	(40,786)
Other	-
Net change in plan fiduciary net position	<u>3,390,109</u>
Plan fiduciary net position - beginning	16,504,317
Plan fiduciary net position - ending (b)	<u><u>\$ 19,894,426</u></u>
City's net pension liability - ending (a) - (b)	<u><u>\$ 4,450,888</u></u>
Plan fiduciary net position as a percentage of the total pension liability	81.72%
Covered-employee payroll	\$ 6,862,798
City's net pension liability as a percentage of covered-employee payroll	64.86%

Schedules of Required Supplementary Information

**SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Oklahoma Municipal Retirement Plan
Year Ended June 30, 2015**

	<u>2015*</u>
City's portion of the net pension liability (asset)	0.9380%
City's proportionate share of the net pension liability (asset)	\$ 4,450,888
City's covered-employee payroll	\$ 6,862,798
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	64.86%
Plan fiduciary net position as a percentage of the total pension liability	-423.22%

* The amount presented for each fiscal year were determined as of the fiscal year-end that occurred previous

**SCHEDULE OF CITY CONTRIBUTIONS
Oklahoma Municipal Retirement Plan**

	<u>2015*</u>
Actuarially determined contribution	\$ 933,580
Contributions in relation to the actuarially determined contribution	<u>(933,580)</u>
Contribution deficiency (excess)	<u>\$ -</u>
City's covered-employee payroll	\$ 6,862,798
Contributions as a percentage of covered-employee payroll	13.60%

**Yukon Municipal Authority Minutes
November 17, 2015**

ROLL CALL: (Present) John Alberts, Chairman
 Richard Russell, Vice Chairman
 Michael McEachern, Trustee
 Earline Smaistrila, Trustee
 Donna Yanda, Trustee

(Recess as Yukon City Council and Reconvene as Yukon Municipal Authority)

1A. YMA Consent Docket

This item is placed on the agenda so the Yukon Municipal Authority, by unanimous consent, can designate those routine items they wish to be approved by one motion. If an item does not meet with the approval of all Authority Members, that item will be heard in regular order.

The City Manager recommends a motion to approve:

A) The minutes of the regular meeting of November 3, 2015

The motion to approve the YMA Consent Docket, consisting of the approval of the minutes of the regular meeting of November 3, 2015, was made by Trustee Russell and seconded by Trustee McEachern.

The vote:

AYES: Smaistrila, McEachern, Yanda, Alberts, Russell

NAYS: None

VOTE: 5-0

MOTION CARRIED

2A. Consider approving a joint rezoning application for Yukon Crossing/City Hall Plaza from C-3 Restricted Commercial District to Urban Gateway Overlay Supplemental District, as recommended by the General Manager and Executive Director of YEDA.

The motion to approve a joint rezoning application for Yukon Crossing/City Hall Plaza from C-3 Restricted Commercial District to Urban Gateway Overlay Supplemental District, as recommended by the General Manager and Executive Director of YEDA, was made by was made by Trustee Yanda and seconded by Trustee Russell.

Trustee Yanda stated we bought this property to build a new City Hall. Rezoning will give us control on what goes there. We have outgrown our offices. It's a very important part of our project to move forward.

Trustee McEachern asked if we were putting the cart before the horse. We haven't separated property for sale. Financing is a concern. We haven't seen enough of overall plan.

Mr. Bottom stated we are only approving one step of RFP/RFQ, making property more desirable. It lets the buyers know what they are buying.

Trustee Russell stated there is not enough information. He would like to see what we are going to do with it. He asked if we should table this item.

Mr. Bottom stated tabling item ties our hands and we cannot maximize our property. The zoning is fully laid out in packet. Mr. Bottom urges passing the item. It is exclusive of anything else.

Trustee McEachern asked if it has been passed by YEDA. Mr. Bottom stated it is a joint application, by me and the Executive Director. Mr. Mitchell stated Authority will be considering this on Thursday. Trustee McEachern asked if it would be a moot point, if passed. Mr. Mitchell stated City has purchased the land. Half of the property will be set aside for City Hall and the other half will be managed and marketed by YEDA. We need to know where the 20 acres for City Hall will be and then we can offer land to developers. It is not necessary at this time to worry about financing. Location is concern right now.

Trustee Yanda stated rezoning gives us more control. Mr. Mitchell stated zoning gives more flexibility, more control over design, and is not use-oriented. This zoning gives idea of what will be in place. If RFQ/RFP issued, we can answer many questions from developers.

Trustee Russell guarantees City Hall will be going there. Mr. Mitchell stated it doesn't guarantee; it just reserves half the site for City Hall. Trustee Russell asked, if this should have went to zoning first. Mr. Mitchell stated this is just the application tonight. He then stated the steps of process.

Trustee McEachern is nervous about changing zoning. Mr. Mitchell asked if he was comfortable selling property with current zoning. Trustee McEachern asked if we have any leads. Mr. Mitchell stated yes, we have talked to developers. Trustee McEachern stated if we knew some of the targets, it would be helpful.

Chairman Alberts is concerned about TIF. He would like to understand the full proposal. Not against zoning, but not ready to move forward. He would like to know where project is headed and wants more details. Mr. Mitchell is only saying that under SmartCode there is more control. Chairman Alberts wants to know financing, not in favor of TIF. No point in rezoning without financing. Previous TIF has not fulfilled promises. He wants to look at other plans and financing options. Mr. Mitchell stated developers want to know ground rules. Chairman Alberts stated he wants ground rules. Chairman Alberts asked Trustee Yanda to table item. First step is funding. Mr. Mitchell stated purpose of rezoning is to do RFQ and see interest. Mayor Alberts needs more information. Trustee McEachern said to ask developers if property is more attractive if SmartCode. Chairman Alberts asked questions about negotiations. Mr. Mitchell stated we have been talking to developers. Chairman Alberts wants more information. Trustee Yanda stated we are only talking about rezoning not funding. Mr. Mitchell stated some funding comes from land sale. Chairman Alberts would like to know other options for funding besides TIF. Mr. Mitchell stated sale of land along with TIF is a financing option. Chairman Alberts needs to know more about project and determine financing before rezoning. Mr. Mitchell stated overlay is best option for land use and development. Mayor Alberts stated zoning is not the issue, the overall project is. Mr. Mitchell stated if we do move toward the TIF, there is a Review Committee process that takes a few months.

The motion was amended by Trustee Yanda to table item until December 15th, and seconded by Trustee Russell.

The vote:

AYES: Alberts, Russell, Smaistrila, Yanda, McEachern

NAYS: None

VOTE: 5-0

MOTION CARRIED

3A. Consider and approve Resolution No. YMA-2015-07, a resolution providing preliminary approval and declaring the intent of the Yukon Municipal Authority in connection with the issuance of not to exceed \$45,000,000.00 of its revenue bonds or notes for the payment of or reimbursement of expenditures for the Yukon Sports Complex.

The motion to approve Resolution No. YMA-2015-07, a resolution providing preliminary approval and declaring the intent of the Yukon Municipal Authority in connection with the issuance of not to exceed \$45,000,000 of its revenue bonds or notes for the payment of or reimbursement of expenditures for the Yukon Sports Complex, was made by was made by Trustee Yanda and seconded by Trustee Alberts.

Trustee Russell asked if there was a backer. Mr. Bottom stated we still have to approve indebtedness. Council Member Russell asked about the park. Mr. Bottom stated this is for Phase 1, center of park and soccer fields. Phase 2 is softball and baseball fields. This gets the City reimbursed for expenses it has had and will have throughout the project. Trustee McEachern asked if these will be bonds. Mr. Bottom stated yes. Trustee McEachern clarified this would not be the final price. Mr. Bottom agreed this is the anticipated costs of Phase 1.

(Trustee Smaistrle left meeting at 7:36pm)

Chairman Alberts does not understand. Mr. Segler stated YMA borrowed to purchase land. This resolution is IRS required when bonds are issued. Proceeds reimburse City for costs already incurred. Not needed if this was Lease Purchase agreement. This allows City to issue bonds. If we do issue bonds, some of the proceeds can be reimbursed to the City. Bonds won't exceed \$45million. Chairman Alberts questioned where the \$45million came from. Mr. Bottom stated from the original engineering estimate for park. Chairman Alberts thought we weren't going to use bonds/taxes. Mr. Segler stated just using sales tax. Chairman Alberts didn't think we were going use sales tax. Mr. Bottom stated we are not going to raise taxes. Mr. Bottom stated we won't build the park. Chairman Alberts stated no, we just need more explanation. We need your cooperation, not the public's. We would like a breakdown. Not selling land, but managing it and providing costs. What does \$45 million get us? Mr. Bottom will provide information as soon as available. Chairman Alberts asked why such a big number on bonds? He didn't think we were going to use bonds to pay for park. Mr. Bottom stated he was advised by financial advisors that bonds were the better way to go. Chairman Alberts stated that's a substantial change from when I voted to buy the property to build the park. Mr. Bottom stated at the time, we were going to finance with certificate of participation. Mr. Segler stated this is not the issuance of bonds, just part of the process. He also stated \$45 million is the cap, you don't necessarily have to issue full amount. Chairman Alberts asked about steps of issuing bonds. Mr. Segler gave entire process. Chairman Alberts is unsure of why we are passing now. Mr. Segler stated it may be a timing issue. Trustee Yanda asked if Mr. Williams said we should do this at this time. Mr. Bottom stated he sent this to us. Chairman Alberts stated it looks like this is a \$45 million line of credit to build park. Mr. Segler stated the bond amount is not determined by this action, just gives the cap.

Trustee McEachern questioned the amount of park exceeding \$45million. Trustee Russell thought we had investors. Mr. Bottom stated we still do, but financial advisors say bonds are cheaper. Chairman Alberts still doesn't understand \$45 million. Mr. Bottom stated it is tied to the reimbursement of expenses within Phase 1 of the parks. Chairman Alberts would like financial advisors to explain. He wants a park and City Hall, but can't explain to citizens what is going on. He would like the first information given to be contrasted with new information. Mr. Bottom stated resolution is for IRS purposes. Chairman Alberts asked if this had to be approved tonight. Mr. Bottom believes since Mr. Williams sent it, probably. Mr. Segler stated process to issue bonds is the same as earlier refundings. This isn't issuance of a bond. Trustee Yanda clarified this has to be done first. Trustee McEachern would have liked information from Mr. Williams. Chairman Alberts stated \$45million is intimidating. Exciting time, but he does not understand everything, therefore unable to answer citizen's questions. I want a park, but need explanations. He thought we weren't issuing bonds. Mr. Bottom stated its debt. Debt can be called different things.

The motion was amended by Trustee Yanda to postpone until the first available meeting the financial advisors could discuss, and seconded by Chairman Alberts.

The vote:

AYES: McEachern, Russell, Alberts, Yanda

NAYS: None

VOTE: 4-0

MOTION CARRIED

(Adjourn as YMA and Reconvene as Yukon City Council)

**Yukon City Council Minutes
November 17, 2015**

The Yukon City Council met in regular session November 17, 2015 at 7:00 p.m. in the Council Chambers of the Centennial Building, 12 South Fifth Street, Yukon, Oklahoma.

The invocation was given by Council Member McEachern.
The flag salute was given in unison.

ROLL CALL: (Present) John Alberts, Mayor
 Richard Russell, Vice Mayor
 Michael McEachern, Council Member
 Earline Smaistrla, Council Member
 Donna Yanda, Council Member

OTHERS PRESENT:

Grayson Bottom, City Manager	Doug Shivers, City Clerk
Mike Segler, City Attorney	Robbie Williams, City Engineer
Tammy DeSpain, Assist. City Manager	Mitch Hort, Development Services Dir.
Larry Mitchell, YEDA Director	Bill Stover, Sanitation Director
Jenna Roberson, PIO	John Corn, Police Chief
Gary Cooper, IT Director	Jerome Brown, IT
Philip Merry, 2 nd Deputy Treasurer	Amy Phillips, YEDA
Sara Schieman, Librarian	Arnold Adams, Public Works Director
Dana Deckard, Executive Admin. Assist.	Claudia Krshka, Parks and Rec Deputy Dir.
Jeff Deckard, Parks Superintendent	Lori Adams, Emergency Management

Presentations and Proclamations

Mayor Alberts read the "Small Business Saturday" Proclamation and presented it to Pam Shelton and Larry Mitchell. Mrs. Shelton gave background information on Shop Small Saturday and encouraged all to shop the local merchants. Mr. Mitchell echoed her sentiments. Mayor Alberts thanked them for their hard work.

Mayor Alberts introduced Rick Smith and Lori Adams. Mr. Smith gave background information on "StormReady Community" program. The program recognizes the local work in the communities and means we are storm ready, not storm proof. He congratulated Frosty Peak and Lori Adams. He presented Mrs. Adams with a certificate and sign. Mayor Alberts congratulated her.

Visitors

There were no visitors.

(Recess as Yukon City Council and Reconvene as Yukon Municipal Authority)

1A. YMA Consent Docket

This item is placed on the agenda so the Yukon Municipal Authority, by unanimous consent, can designate those routine items they wish to be approved by one motion. If an item does not meet with the approval of all Authority Members, that item will be heard in regular order.

The City Manager recommends a motion to approve:

A) The minutes of the regular meeting of November 3, 2015

The motion to approve the YMA Consent Docket, consisting of the approval of the minutes of the regular meeting of November 3, 2015, was made by Trustee Russell and seconded by Trustee McEachern.

The vote:**AYES: Smaistrila, McEachern, Yanda, Alberts, Russell****NAYS: None****VOTE: 5-0****MOTION CARRIED****2A. Consider approving a joint rezoning application for Yukon Crossing/City Hall Plaza from C-3 Restricted Commercial District to Urban Gateway Overlay Supplemental District, as recommended by the General Manager and Executive Director of YEDA.**

The motion to approve a joint rezoning application for Yukon Crossing/City Hall Plaza from C-3 Restricted Commercial District to Urban Gateway Overlay Supplemental District, as recommended by the General Manager and Executive Director of YEDA, was made by was made by Trustee Yanda and seconded by Trustee Russell.

Trustee Yanda stated we bought this property to build a new City Hall. Rezoning will give us control on what goes there. We have outgrown our offices. It's a very important part of our project to move forward.

Trustee McEachern asked if we were putting the cart before the horse. We haven't separated property for sale. Financing is a concern. We haven't seen enough of overall plan.

Mr. Bottom stated we are only approving one step of RFP/RFQ, making property more desirable. It lets the buyers know what they are buying.

Trustee Russell stated there is not enough information. He would like to see what we are going to do with it. He asked if we should table this item.

Mr. Bottom stated tabling item ties our hands and we cannot maximize our property. The zoning is fully laid out in packet. Mr. Bottom urges passing the item. It is exclusive of anything else.

Trustee McEachern asked if it has been passed by YEDA. Mr. Bottom stated it is a joint application, by me and the Executive Director. Mr. Mitchell stated Authority will be considering this on Thursday. Trustee McEachern asked if it would be a moot point, if passed. Mr. Mitchell stated City has purchased the land. Half of the property will be set aside for City Hall and the other half will be managed and marketed by YEDA. We need to know where the 20 acres for City Hall will be and then we can offer land to developers. It is not necessary at this time to worry about financing. Location is concern right now.

Trustee Yanda stated rezoning gives us more control. Mr. Mitchell stated zoning gives more flexibility, more control over design, and is not use-oriented. This zoning gives idea of what will be in place. If RFQ/RFP issued, we can answer many questions from developers.

Trustee Russell guarantees City Hall will be going there. Mr. Mitchell stated it doesn't guarantee; it just reserves half the site for City Hall. Trustee Russell asked, if this should have went to zoning first. Mr. Mitchell stated this is just the application tonight. He then stated the steps of process.

Trustee McEachern is nervous about changing zoning. Mr. Mitchell asked if he was comfortable selling property with current zoning. Trustee McEachern asked if we have any leads. Mr. Mitchell stated yes, we have talked to developers. Trustee McEachern stated if we knew some of the targets, it would be helpful.

Chairman Alberts is concerned about TIF. He would like to understand the full proposal. Not against zoning, but not ready to move forward. He would like to know where project is headed and wants more details. Mr. Mitchell is only saying that under SmartCode there is more control. Chairman Alberts wants to know financing, not in favor of TIF. No point in rezoning without financing. Previous TIF has not fulfilled promises. He wants to look at other plans and financing options. Mr. Mitchell stated developers want to know ground rules. Chairman Alberts stated he wants ground rules. Chairman Alberts asked Trustee Yanda to table item. First step is funding. Mr. Mitchell stated purpose of rezoning is to do RFQ and see interest. Mayor Alberts needs more information. Trustee McEachern said to ask developers if property is more attractive if SmartCode. Chairman Alberts asked questions about negotiations. Mr. Mitchell stated we have been talking to developers. Chairman Alberts wants more information. Trustee Yanda stated we are only talking about rezoning not funding. Mr. Mitchell stated some funding comes from land sale. Chairman Alberts would like to know other options for funding besides TIF. Mr. Mitchell stated sale of land along with TIF is a financing option. Chairman Alberts needs to know more about project and determine financing before rezoning. Mr. Mitchell stated overlay is best option for land use and development. Mayor Alberts stated zoning is not the issue, the overall project is. Mr. Mitchell stated if we do move toward the TIF, there is a Review Committee process that takes a few months.

The motion was amended by Trustee Yanda to table item until December 15th, and seconded by Trustee Russell.

The vote:

AYES: Alberts, Russell, Smaistrila, Yanda, McEachern

NAYS: None

VOTE: 5-0

MOTION CARRIED

3A. Consider and approve Resolution No. YMA-2015-07, a resolution providing preliminary approval and declaring the intent of the Yukon Municipal Authority in connection with the issuance of not to exceed \$45,000,000 of its revenue bonds or notes for the payment of or reimbursement of expenditures for the Yukon Sports Complex

The motion to approve Resolution No. YMA-2015-07, a resolution providing preliminary approval and declaring the intent of the Yukon Municipal Authority in connection with the issuance of not to exceed \$45,000,000 of its revenue bonds or notes for the payment of or reimbursement of expenditures for the Yukon Sports Complex, was made by was made by Trustee Yanda and seconded by Trustee Alberts.

Trustee Russell asked if there was a backer. Mr. Bottom stated we still have to approve indebtedness. Council Member Russell asked about the park. Mr. Bottom stated this is for Phase 1, center of park and soccer fields. Phase 2 is softball and baseball fields. This gets the City reimbursed for expenses it has had and will have throughout the project. Trustee McEachern asked if these will be bonds. Mr. Bottom stated yes. Trustee McEachern clarified this would not be the final price. Mr. Bottom agreed this is the anticipated costs of Phase 1.

(Trustee Smaistrila left meeting at 7:36pm)

Chairman Alberts does not understand. Mr. Segler stated YMA borrowed to purchase land. This resolution is IRS required when bonds are issued. Proceeds reimburse City for costs already incurred. Not needed if this was Lease Purchase agreement. This allows City to issue bonds. If we do issue bonds, some of the proceeds can be reimbursed to the City. Bonds won't exceed \$45million. Chairman Alberts questioned where the \$45million came from. Mr. Bottom stated from the original engineering estimate for park. Chairman Alberts thought we weren't going to use bonds/taxes. Mr. Segler stated just using sales tax. Chairman Alberts didn't

think we were going use sales tax. Mr. Bottom stated we are not going to raise taxes. Mr. Bottom stated we won't build the park. Chairman Alberts stated no, we just need more explanation. We need your cooperation, not the public's. We would like a breakdown. Not selling land, but managing it and providing costs. What does \$45 million get us? Mr. Bottom will provide information as soon as available. Chairman Alberts asked why such a big number on bonds? He didn't think we were going to use bonds to pay for park. Mr. Bottom stated he was advised by financial advisors that bonds were the better way to go. Chairman Alberts stated that's a substantial change from when I voted to buy the property to build the park. Mr. Bottom stated at the time, we were going to finance with certificate of participation. Mr. Segler stated this is not the issuance of bonds, just part of the process. He also stated \$45 million is the cap, you don't necessarily have to issue full amount. Chairman Alberts asked about steps of issuing bonds. Mr. Segler gave entire process. Chairman Alberts is unsure of why we are passing now. Mr. Segler stated it may be a timing issue. Trustee Yanda asked if Mr. Williams said we should do this at this time. Mr. Bottom stated he sent this to us. Chairman Alberts stated it looks like this is a \$45 million line of credit to build park. Mr. Segler stated the bond amount is not determined by this action, just gives the cap.

Trustee McEachern questioned the amount of park exceeding \$45million. Trustee Russell thought we had investors. Mr. Bottom stated we still do, but financial advisors say bonds are cheaper. Chairman Alberts still doesn't understand \$45 million. Mr. Bottom stated it is tied to the reimbursement of expenses within Phase 1 of the parks. Chairman Alberts would like financial advisors to explain. He wants a park and City Hall, but can't explain to citizens what is going on. He would like the first information given to be contrasted with new information. Mr. Bottom stated resolution is for IRS purposes. Chairman Alberts asked if this had to be approved tonight. Mr. Bottom believes since Mr. Williams sent it, probably. Mr. Segler stated process to issue bonds is the same as earlier refundings. This isn't issuance of a bond. Trustee Yanda clarified this has to be done first. Trustee McEachern would have liked information from Mr. Williams. Chairman Alberts stated \$45million is intimidating. Exciting time, but he does not understand everything, therefore unable to answer citizen's questions. I want a park, but need explanations. He thought we weren't issuing bonds. Mr. Bottom stated its debt. Debt can be called different things.

The motion was amended by Trustee Yanda to postpone until the first available meeting the financial advisors could discuss, and seconded by Chairman Alberts.

The vote:

AYES: McEachern, Russell, Alberts, Yanda

NAYS: None

VOTE: 4-0

MOTION CARRIED

(Adjourn as YMA and Reconvene as Yukon City Council)

1. Consent Docket

This item is placed on the agenda so the City Council, by unanimous consent, can designate those routine items they wish to be approved by one motion. If an item does not meet with the approval of all Council Members, that item will be heard in regular order.

The City Manager recommends a motion that will approve:

- A) The minutes of the regular meeting of November 3, 2015**
- B) Payment of material claims in the amount of \$338,590.84**
- C) Accepting Oklahoma Department of Environmental Quality Permit No. SL000009150854 for the construction of approximately 2,440 linear feet of eight (8) inch sewer lines and appurtenances to serve the City of Yukon River**

- Mesa Section 2 Sewer Line Extension Project, Canadian County, Oklahoma**
- D) Accepting Oklahoma Department of Environmental Quality Permit No. City**
 - E) WL000009150855 for the construction of approximately 120 linear feet of six (6) inch and 2,165 linear feet of eight (8) inch water lines and appurtenances to serve the City of Yukon River Mesa Addition Section 2 Water Line Extension Project, Canadian County, Oklahoma**
 - F) Designating the items on the attached list from the Technology Department as surplus and authorizing their sale, donation or trade**
 - G) Setting the date for the next regular Council meeting for December 1, 2015, 7:00 p.m., in the Council Chambers of the Centennial Building, 12 S. Fifth St.**

The motion to approve the Consent Docket, consisting of the approval of the minutes of the regular meeting of November 3, 2015; Payment of material claims in the amount of \$338,590.84; Accepting Oklahoma Department of Environmental Quality Permit No. SL000009150854 for the construction of approximately 2,440 linear feet of eight (8) inch sewer lines and appurtenances to serve the City of Yukon River Mesa Section 2 Sewer Line Extension Project, Canadian County, Oklahoma; Accepting Oklahoma Department of Environmental Quality Permit No. WL000009150855 for the construction of approximately 120 linear feet of six (6) inch and 2,165 linear feet of eight (8) inch water lines and appurtenances to serve the City of Yukon River Mesa Addition Section 2 Water Line Extension Project, Canadian County, Oklahoma; Designating the items on the attached list from the Technology Department as surplus and authorizing their sale, donation or trade; and Setting the date for the next regular Council meeting for December 1, 2015, 7:00 p.m., in the Council Chambers of the Centennial Building, 12 S. Fifth St., was made by Council Member McEachern and seconded by Council Member Russell.

The vote:

AYES: Alberts, Yanda, McEachern, Russell

NAYS: None

VOTE: 4-0

MOTION CARRIED

- 2. Consider approving Resolution No. 2015-22, a resolution authorizing the calling and holding of an election in the City of Yukon, Canadian County, Oklahoma, for the purpose of electing one Council Member from Ward 3 and one Council Member from Ward 4 for four-year terms ending in May, 2020 with filing period opening at 8:00 a.m. December 7, 2015, and closing at 4:30 p.m. December 9, 2015.**

The motion to approve Resolution No. 2015-22, a resolution authorizing the calling and holding of an election in the City of Yukon, Canadian County, Oklahoma, for the purpose of electing one Council Member from Ward 3 and one Council Member from Ward 4 for four-year terms ending in May, 2020 with filing period opening at 8:00 a.m. December 7, 2015, and closing at 4:30 p.m. December 9, 2015, was made by Council Member Russell and seconded by Council Member McEachern.

The vote:

AYES: Yanda, Russell, Alberts, McEachern

NAYS: None

VOTE: 4-0

MOTION CARRIED

- 3. Consider approving the Agreement for the upgrade of New World Systems to Enterprise eCad and an expenditure of funds, in an amount of \$143,850.00, to be paid from the Master Lease Purchase Agreement, as requested by the Technology Director**

The motion to approve the Agreement for the upgrade of New World Systems to Enterprise eCad and an expenditure of funds, in an amount of \$143,850.00, to be paid from the Master Lease Purchase Agreement, as requested by the Technology Director, was made by Council Member Yanda and seconded by Council Member McEachern.

The vote:

AYES: McEachern, Alberts, Russell, Yanda

NAYS: None

VOTE: 4-0

MOTION CARRIED

4. Consider approving an expenditure of funds, in an amount of \$80,289.64, for a new Storage Area Network from Presidio, to be paid from the Master Lease Purchase Agreement, as requested by the Technology Director

The motion to approve an expenditure of funds, in an amount of \$80,289.64, for a new Storage Area Network from Presidio, to be paid from the Master Lease Purchase Agreement, as requested by the Technology Director, was made by Council Member McEachern and seconded by Council Member Russell.

The vote:

AYES: Russell, Alberts, Yanda, McEachern

NAYS: None

VOTE: 4-0

MOTION CARRIED

5. Consider approving an expenditure of funds, in an amount not to exceed \$980,379.56, for the purchase of vehicles and equipment as shown in the attached lists, for the Assistant City Manager, Public Works, Police Station, Sanitation, and Park Maintenance, to be paid from the Master Lease Purchase Agreement

The motion to approve an expenditure of funds, in an amount not to exceed \$980,379.56, for the purchase of vehicles and equipment as shown in the attached lists, for the Assistant City Manager, Public Works, Police Station, Sanitation, and Park Maintenance, to be paid from the Master Lease Purchase Agreement, was made by Council Member Russell and seconded by Council Member Yanda.

The vote:

AYES: Alberts, Russell, Yanda, McEachern

NAYS: None

VOTE: 4-0

MOTION CARRIED

6. Consider approving Resolution No. 2015-23, resolution declaring the intent to consider an amendment of the Frisco Road Economic Development Project Plan by creating an Ad Valorem Tax Increment District or Districts under the Local Development Act; directing preparation of project plan amendments; appointing a Review Committee; directing the Review Committee to make findings as to eligibility and financial impact, if any, on taxing jurisdictions within the district; and directing the Review Committee to make a recommendation with respect to the proposed amendments to the project

The motion to approve Resolution No. 2015-23, resolution declaring the intent to consider an amendment of the Frisco Road Economic Development Project Plan by creating an Ad Valorem Tax Increment District or Districts under the Local

Development Act; directing preparation of project plan amendments; appointing a Review Committee; directing the Review Committee to make findings as to eligibility and financial impact, if any, on taxing jurisdictions within the district; and directing the Review Committee to make a recommendation with respect to the proposed amendments to the project, was made by Council Member Yanda and seconded by Council Member Russell.

Council Member Yanda asked Mr. Bottom to address the Ad-Valorem Tax. Mr. Bottom stated without development, there is no revenue. Can't give what you don't have. Master plan has evolved to contain residential and commercial to the west, thus the need to use Ad-Valorem. It all lies within Banner schools, none of the money would have come to the Yukon School District. We will use Ad Valorem and Sales Tax to fund improvements, including Frisco Rd interchange. Council Member McEachern asked why it is on the YEDA agenda for November 19. Mr. Bottom stated state laws gives specific order. Mr. Mitchell stated it is an informational item only on the YEDA agenda. Role is in development agreement. Mr. Bottom stated makeup of Review Committee is per State Statute. Mr. Mitchell listed Committee makeup as follows: City, County, Canadian Valley Technology Center, Health Department, Banner School, Mayor is Chair, and 3 at-Large members. Mr. Mitchell stated the committees only authority is to review the issues and make recommendation for approval of district. Mayor Alberts does think tax will affect Yukon students. He asked if we had any idea of revenues. Mr. Mitchell stated we will start with previous estimates. Council Member McEachern asked if City could adjust rates. Mr. Mitchell stated we don't have authority over their tax rate. The future benefit is being deferred. Council Member McEachern clarified, once TIF is paid, these benefits will then go to institutions. Mayor Alberts clarified committee does research and then brings information to Planning Committee and then to City Council. The City Council has authority, if they decide to adjust. Mr. Mitchell stated budget would be adjusted. Council Member McEachern didn't get process from agenda information. Mayor Alberts stated we are not making changes, tonight approves research. Mr. Bottom stated time allotment or budget will extinguish TIF.

The vote:

AYES: Russell, Yanda, Alberts, McEachern

NAYS: None

VOTE: 4-0

MOTION CARRIED

7. City Manager's Report – Information items only

A. Sales Tax Report

B. Big Trash Day Report

Mr. Bottom stated Sales Tax is up 10.92% for month and 15.02% year to date. We should stay strong thru February reporting period. Concern is when we catch up to new growth from last year. Budget was built on 3% increase.

Big Trash Day had better participation this fall. Mr. Bottom quoted the statistics. Fall Leaf curbside pickup is now thru December 4 with no limit on bags. Main Street Mob November 19 at the Teal Turtle, November 25 is Main Street Lunch Mob at Carlito's, and November 28 is Shop Small at downtown merchants.

Mr. Bottom gave a list of the Park Events. Events start November 21: Chill your Cheeks, Kris Kringle Karnival, and opening of Christmas in the Park. All lights are now LED. December 4 is Community Coffee at the City Hall. He listed multiple events for the month. He thanked all the citizens living around the park for patience with the traffic.

Audit exit interview is next Monday. Mr. Bottom anticipates clean audit and strong financial picture. City has been positioned for strong growth.

8. New Business – None

9. Council Discussion

Council Member Yanda stated great financial report. Happy Thanksgiving! Shop Yukon.

Council Member McEachern is proud of discussion tonight. Lori Adams is doing a great job. Congratulations to Pam and Larry for the Main Street improvements. It's improving daily. Have a wonderful Thanksgiving.

Mayor Alberts requested 15 seconds of silence for Paris. Blessed to live in great community, but always be vigilant.

Council Member Russell stated great Manager's report. Thanks to the City staff as well as John Corn and his officers. Happy Thanksgiving!

Mayor Alberts stated we went to the National League of Cities in Nashville. He received good information regarding obesity and costs, proud of staff for proactive actions. There is a lot going on in Yukon. He lives in Yukon, because he wants to. He believes adversity creates opportunity. Thanks to Mr. Bottom and City Staff. Thanks for patience and Happy Thanksgiving.

10. Adjournment

John Alberts, Mayor

Doug Shivers, City Clerk



RECAP OF CLAIMS

FUND

01	General Fund Claims	\$	127,602.02
36	Sales Tax Claims		245,565.88
64	Special Revenue Fund		26,149.13
70	Water & Sewer Enterprise		135,320.54
71	Sanitation Enterprise		31,398.15
73	Storm Water Enterprise		201.81
74	Grant Fund		12,010.59
		\$	<u>578,248.12</u>

The above foregoing claims have been passed and approved
this 1st day of December 2015 by the Yukon City Council.

Doug Shivers, City Clerk

John Alberts, Mayor

FUND: 01 - General Fund

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 101		LEGISLATIVE				
16-64441	01-00101	City of Yukon (BankOne)ADM	Memorial Flowers & Plants	10/2015	YukonFlower 124086	65.00
16-64666	01-00101	City of Yukon (BankOne)ADM	Thanksgiving Dinner	11/2015	Sniders 11-17-15	520.00
16-64723	01-00102	City of Yukon (BankOne)FIN	Copy Paper	11/2015	Staples 7146562755	137.97
			thermobind covers	11/2015	Thermobind 16248	177.50
16-64722	01-05342	Canadian Cty Clerk	Filing fees-lien release	11/2015	R433606	65.00
16-64762	01-05350	Canadian Cty Election Brd	Election Expenses	11/2015	11-10-15 ElectionA	3,753.80
16-64761	01-05386	Capitol Decisions	Prof Services-Nov 15	11/2015	8746	7,500.00
			expense retainer	11/2015	8749	500.00
16-64774	01-11737	EMSA	Qrtly Subsidy 15-16	11/2015	11-16-15	48,185.00
16-64763	01-36700	OK Czechs, Inc.	CzechFest-Reimb Port	10/2015	O-405399	1,122.00
16-64759	01-50700	Triad Design Group	A/E Srvcs - 11-23-15	11/2015	9525	6,706.63
16-64805	01-50700	Triad Design Group	A/E Service thru 11-25-15	11/2015	9531	1,627.00
			A/E Service thru 11-25-15	11/2015	9527	1,190.00
			A/E Service thru 11-25-15	11/2015	9526	904.46
DEPARTMENT TOTAL:						72,454.36
DEPARTMENT: 102		ADMINISTRATION				
16-64715	01-00101	City of Yukon (BankOne)ADM	ICMA Mmbrshp Renewal-TD	11/2015	ICMA 11-20-15	1,009.00
16-64054	01-41440	ProStar Service-Oklahoma	Coffee Service City Hall	11/2015	148029	51.41
DEPARTMENT TOTAL:						1,060.41
DEPARTMENT: 103		INSURANCE				
16-64756	01-60295	X-Clusive Collision & Towin	Vehicle Repairs	11/2015	15420	370.20
DEPARTMENT TOTAL:						370.20
DEPARTMENT: 104		FINANCE				
16-64723	01-00102	City of Yukon (BankOne)FIN	Office Supplies	11/2015	Staples 7146562755	51.77
16-64757	01-07900	Custom Printing	A/P Checks & Envelopes	11/2015	135494	1,768.00
DEPARTMENT TOTAL:						1,819.77

FUND: 01 - General Fund

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 106 FIRE DEPARTMENT						
16-64648	01-41440	ProStar Service-Oklahoma	coffee Service	11/2015	148032	157.63
						DEPARTMENT TOTAL:
						157.63
DEPARTMENT: 107 POLICE DEPARTMENT						
16-62773	01-00111	City of Yukon (BankOne)PD	prisoner meals	10/2015	Walmart 09400	166.26
			prisoner meals	11/2015	Walmart 00072	99.40
16-64339	01-00111	City of Yukon (BankOne)PD	sweeper belts/bags	11/2015	Walmart 08939	4.97
			sweeper belts/bags	11/2015	YukonVac 2910	5.00
16-64406	01-00111	City of Yukon (BankOne)PD	new recruit ammo	10/2015	SGAmmo 639971	960.40
16-64568	01-00111	City of Yukon (BankOne)PD	Stilley boots	11/2015	Amazon 11-05-15	81.33
16-64634	01-00111	City of Yukon (BankOne)PD	Mike Woodruff hotel	11/2015	HolidayInn 100	165.09
16-64663	01-00111	City of Yukon (BankOne)PD	Can Cty Chief's lunch	11/2015	Target 11-19-15	15.61
			Can Cty Chief's lunch	11/2015	McAlister 11-19-15	139.25
16-64700	01-36720	OK Dept of Public Safety	OLETS user fee	11/2015	04-1606322	350.00
16-63645	01-48410	Special Ops Uniforms, Inc	Norman event shirts	11/2015	241145	93.98
16-64230	01-48410	Special Ops Uniforms, Inc	Brugh uniforms	10/2015	239476	554.94
16-64701	01-48410	Special Ops Uniforms, Inc	Cunningham holster	10/2015	240582	199.99
16-64708	01-75705	Justin Smith	reimbursement	11/2015	11-12-15	12.57
16-64566	01-91103	K & M Shillingford	maint agrmnt-hot wtr tank	10/2015	88195	705.00
						DEPARTMENT TOTAL:
						3,553.79
DEPARTMENT: 108 STREET DEPARTMENT						
16-64478	01-00180	City of Yukon (BankOne)PW	latex gloves	11/2015	Napa 617441	25.56
			impact, cplers	11/2015	Napa 617441	227.77
16-64480	01-00180	City of Yukon (BankOne)PW	shop towels	11/2015	Ace 875727	105.98
16-64481	01-00180	City of Yukon (BankOne)PW	xmas decor	11/2015	Walmart 09403	59.84
			xmas decor	11/2015	Walgreens 11-03-15	20.39
			xmas decor	11/2015	BigLots 11-03-15	178.50
			xmas decor	11/2015	Hancock 11-03-15	102.76
16-64511	01-00180	City of Yukon (BankOne)PW	water heater	11/2015	Locke 27185007-00	360.66
16-64542	01-00180	City of Yukon (BankOne)PW	decoration	11/2015	HobLob 11-03-15	188.44
16-64632	01-00180	City of Yukon (BankOne)PW	cord receptical	11/2015	Locke 27210169-00	14.94
16-64636	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50738431	65.95
16-64637	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50739588	66.00
16-64657	01-00180	City of Yukon (BankOne)PW	Christmas decorations	11/2015	Walmart 09404	44.46
16-64658	01-00180	City of Yukon (BankOne)PW	Christmas decorations	11/2015	Walmart 09214	45.66
16-64479	01-09525	Dolese Bros. Company	screened fill sand	11/2015	AG15146960	327.07
			screened fill sand	11/2015	AG15147556	97.50
16-64188	01-1	APWA-OK	APWA-OK	11/2015	A 11-02-15	85.00
16-64713	01-30600	Lowe's Companies, Inc.	door knob	11/2015	02084	57.93
16-63150	01-47670	SignalTek, Inc.	signal light modification	11/2015	11130	17,872.72
						DEPARTMENT TOTAL:
						19,947.13

FUND: 01 - General Fund

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 109 MUNICIPAL COURT						
16-64383	01-00106	City of Yukon (BankOne)CRT	Meals during trainings	11/2015	Subway 11-11-15	6.51
			Meals during trainings	11/2015	LosCabos 11-10-15	20.77
16-64384	01-00106	City of Yukon (BankOne)CRT	Lodging-Training	1/2015	Wingate 311	87.15
16-64386	01-00106	City of Yukon (BankOne)CRT	Meals for Shelby & Mandy	11/2015	Zios 11-06-15	23.60
16-64382	01-75050	Candace Schwarz	Mileage Reimbursement	11/2015	11-11-15	145.00
DEPARTMENT TOTAL:						283.03
DEPARTMENT: 110 EMERGENCY MANAGEMENT						
16-64373	01-00125	City of Yukon (BankOne)EM	Meal exp-NWS Conf	10/2015	IceHouse 10-19-15	9.70
			Meal exp-NWS Conf	10/2015	Fuzzys 10-22-15	14.37
16-64755	01-16530	Goddard Enterprises	Parts Repair #1001	11/2015	7132-15-203	1,350.00
			Serv Call /labor	11/2015	7132-15-203	560.00
DEPARTMENT TOTAL:						1,934.07
DEPARTMENT: 111 TECHNOLOGY						
16-64557	01-00123	City of Yukon (BankOne)TEC	StarTech Adapter Card	11/2015	CDW-G BCD9832	9.37
16-64558	01-00123	City of Yukon (BankOne)TEC	C2G Cisco Transce	11/2015	CDW-G BCH6463	712.56
16-64559	01-00123	City of Yukon (BankOne)TEC	Auction Fees OC'15	10/2015	PublicSurpl 668617	30.57
16-64561	01-00123	City of Yukon (BankOne)TEC	APC replacement Batteries	11/2015	CDW-G BCM6231	775.80
16-64595	01-00123	City of Yukon (BankOne)TEC	HP Toner	11/2015	Quill 9407870	379.99
16-64597	01-00123	City of Yukon (BankOne)TEC	16GB Flash Drive	11/2015	Staples 63551	39.96
16-64661	01-00123	City of Yukon (BankOne)TEC	Chair Mat	11/2015	Staples 65664	199.97
16-64730	01-06550	Clifford Power Systems, Inc	Battery Replacement	11/2015	SVC-0029361	201.37
16-64660	01-06710	Coast To Coast Computer	ProHP Toner	11/2015	A1405694	49.00
16-64662	01-06710	Coast To Coast Computer	ProHP Toner	9/2015	A1386393	148.00
16-64659	01-27720	Kronos, Inc.	Sft Usage fee OC'15	11/2015	10999785	806.52
16-64615	01-41440	ProStar Service-Oklahoma	Coffee Service	11/2015	148033	32.89
16-64725	01-48885	Superior Office Systems	Copier Rental Charge	11/2015	9925	975.00
			Per Page Copy Charge	11/2015	9925	325.15
16-64732	01-51740	Tyler Technologies, Inc.	System Managment Srvc	12/2015	025-141339	578.81
16-64733	01-51740	Tyler Technologies, Inc.	DDRS Renewal	12/2015	025-140849	4,981.00
16-64494	01-90317	ComLink	Replacement Batteries	11/2015	22589	402.68
DEPARTMENT TOTAL:						10,648.64

FUND: 01 - General Fund

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 112 DEVELOPMENT SERVICES						
16-64290	01-00107	City of Yukon (BankOne)CMD	File Cabinet & Chairs	10/2015	Staples 7145266559	493.89
16-64487	01-00107	City of Yukon (BankOne)CMD	Zoning Practice magazine	10/2015	APA 254605-15104	95.00
16-64488	01-00107	City of Yukon (BankOne)CMD	NFPA membership-Hort	10/2015	NFPA 6548032X	175.00
16-64506	01-12035	Express Employment Service	PT Dev Serv Clerk	10/2015	16478208-8	655.23
16-64629	01-12035	Express Employment Service	PT Dev Serv Clerk	11/2015	16508308-0	590.92
16-64667	01-12035	Express Employment Service	PT Clerk Comm Dev	11/2015	16539293-7	234.63
16-64793	01-12035	Express Employment Service	PT Dev Serv Clerk	11/2015	16567938-2	521.40
16-64645	01-41440	ProStar Service-Oklahoma	Coffee Services	11/2015	148030	26.89
16-64644	01-47660	Shred-it US JV LLC	document destruction	10/2015	9408041597	9.51
16-64643	01-91500	OK Code Enforcement Assoc	OCEA Membership	11/2015	11-09-15	105.00
16-63859	01-91509	OK Building Inspectors	OBIA Conference	11/2015	F15-#990	130.00
			OBIA Conference	11/2015	F15-#2	130.00
			OBIA Conference	11/2015	F15-#1124	130.00
			OBIA Conference	11/2015	F15-#548	130.00
DEPARTMENT TOTAL:						3,427.47
DEPARTMENT: 113 LIBRARY						
16-64318	01-00108	City of Yukon (BankOne)LIB	Postage for ILL	11/2015	USPS 400	38.81
16-64532	01-00108	City of Yukon (BankOne)LIB	Program Supplies	10/2015	Walmart 05394	27.73
			Program Supplies	11/2015	Walmart 02961	18.70
			Program Supplies	11/2015	Hancock 11-10-15	47.52
16-64045	01-37469	OK Library Association	Annual Membership Renewal	10/2015	300001020	103.00
16-64317	01-37469	OK Library Association	Annual Membership Dues- L	11/2015	300001076	95.00
16-64539	01-74800	Sara Schieman	Mileage to PLDC Retreat	11/2015	11-19-15	102.35
DEPARTMENT TOTAL:						433.11
DEPARTMENT: 114 PROPERTY MAINTENANCE						
16-64636	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50738431	29.64
16-64637	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50739588	29.64
16-64771	01-06750	Clearwater Enterprises, LLC	Srvvcity Bldgs-10/15	11/2015	84761510	439.84
16-64512	01-30600	Lowe's Companies, Inc.	caulk, sand paper et	11/2015	02592	385.59
16-62830	01-31280	Massco Maintenance Compan	cleaning supplies	11/2015	2323810	1,513.40
16-64764	01-37200	OK Gas & Electric	Service 334 Elm Ave	11/2015	11/18/15 334 Elm	290.80
16-64765	01-37200	OK Gas & Electric	Service 951 Industrial	11/2015	11/10/15 951 Ind	44.98
16-64766	01-37200	OK Gas & Electric	Service 712 Oak Creek	11/2015	11/10/15 712 OakCr	26.74
16-64767	01-37200	OK Gas & Electric	Service 550 S Yukon Pkwy	11/2015	11/6/15 550SYknPkw	56.37
16-64768	01-37200	OK Gas & Electric	Service 1488 Health Cente	11/2015	11/13/15 1488HlthC	26.08
16-64769	01-37200	OK Gas & Electric	Service 1350 W Main Sign	11/2015	11/12/15 1350WMain	27.22
16-64772	01-37600	OK Natural Gas Co	TranspChrg-1035 Industria	11/2015	11/13/15 1035 Indu	115.74
16-64773	01-37600	OK Natural Gas Co	TranspChrg-501 Ash Ave	11/2015	11/13/15 501AshAve	178.99
DEPARTMENT TOTAL:						3,165.03

FUND: 01 - General Fund

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 115 HUMAN RESOURCES						
16-64630	01-00117	City of Yukon (BankOne)HR	Christmas Decor	11/2015	HobLob 11-13-15	50.62
16-64565	01-01005	5 Star Compliance Testing,	DOT Urine,Breath	10/2015	1158	105.00
			DOT Urine,Breath	10/2015	1191	105.00
			DOT Post Accident	10/2015	1184	70.00
16-64668	01-48373	Southwestern Stationery and	address stamp	8/2015	RC 0077675	11.95
DEPARTMENT TOTAL:						342.57
DEPARTMENT: 116 PARK ADMINISTRATION						
16-64189	01-00110	City of Yukon (BankOne)REC	ads for Chill/Craft Fair	11/2015	KFOR 204420-1	500.00
16-64422	01-00110	City of Yukon (BankOne)REC	Kris Kringle Carnival	11/2015	FunEx 674345170-01	597.00
16-64625	01-06100	Chester the Clown & Crew,	Iclown for Spirit League	9/2015	091019-15	280.09
16-64623	01-1	Dianna Brown	partial refund Craft Fair	10/2015	B 069879	30.00
16-64501	01-30600	Lowe's Companies, Inc.	Christmas Fuel	11/2015	09419	213.30
16-64497	01-32660	Mobile Mini, Inc.	Storage bldg. Christmas	12/2015	111482711	634.23
16-63109	01-47660	Shred-it US JV LLC	Document shredding	10/2015	9408041494	9.51
16-64551	01-50445	Tom's Speedy Lock & Key	keys for Christmas	11/2015	62564	47.00
16-64554	01-90402	Debbie Drain	clowns for Mayors	12/2015	12-05-15	200.00
16-64190	01-91525	Oklahoma Gazette	ads for Chill/Craft	11/2015	163387	500.00
DEPARTMENT TOTAL:						3,011.13
DEPARTMENT: 117 PARK MAINTENANCE						
16-64500	01-00110	City of Yukon (BankOne)REC	membership Deputy Dir	11/2015	NRPA 629371	165.00
16-64621	01-00110	City of Yukon (BankOne)REC	canvas for gingerbread	11/2015	HobLob 11-12-15	65.82
			canvas for gingerbread	11/2015	HobLob 11-17-15	47.32
			canvas for gingerbread	11/2015	Hancock 11-12-15	38.43
16-64636	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50738431	32.54
16-64637	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50739588	32.54
16-64232	01-30600	Lowe's Companies, Inc.	supplies for Patriot Proj	11/2015	02409	46.40
			supplies for Patriot Proj	11/2015	10750	234.24
16-64548	01-30600	Lowe's Companies, Inc.	Patriot Project	11/2015	98346	401.24
			Patriot Project	11/2015	01416	77.86
16-64499	01-31280	Massco Maintenance Compan	park restrooms supplies	11/2015	2323113	110.44
16-64231	01-32600	Minick Materials Co.	Lava Rock-Patriot Proj	11/2015	652048	423.00
16-64647	01-32600	Minick Materials Co.	10 tons rich mix baseball	11/2015	652366	259.00
16-64498	01-32660	Mobile Mini, Inc.	storage bldg Christmas	12/2015	111482710	456.18
			storage bldg Christmas	12/2015	111482798	444.31
16-64236	01-91801	Riverside Ranch	playground chips	11/2015	7249	998.75
DEPARTMENT TOTAL:						3,833.07

FUND: 01 - General Fund

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 118 RECREATION FACILITIES						
16-64287	01-00110	City of Yukon (BankOne)REC	Parent night out supplies	11/2015	Walmart 04476	69.46
16-64622	01-00110	City of Yukon (BankOne)REC	DRC lunch	11/2015	Walmart 02868	31.58
			DRC lunch	11/2015	Walmart 06560	57.67
16-64624	01-00110	City of Yukon (BankOne)REC	gift cards for league	11/2015	Walmart 06442	120.00
16-64674	01-1	Hagar Restaurant Services	Fix Freezer DRC	11/2015	H 295835	601.65
16-64504	01-53450	United Linen - Uniform Re	linens	11/2015	S1876360	82.43
			linens	11/2015	1875408	67.53
			linens	11/2015	1875404	64.19
			linens	11/2015	1879437	66.10
					DEPARTMENT TOTAL:	1,160.61
					FUND TOTAL:	127,602.02

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 501		SALES TAX CAPITAL IMPROV				
16-64560	01-00123	City of Yukon (BankOne)TEC	APC Back-UPS Pro 1500	11/2015	CDW-G BCP5460	403.38
16-64618	01-00123	City of Yukon (BankOne)TEC	Security Cameras / Mounts	11/2015	Amazon 11-14-15	826.96
16-64281	01-00180	City of Yukon (BankOne)PW	fire hydrant replacement	10/2015	HDSupply E721498	2,204.06
16-64305	01-00180	City of Yukon (BankOne)PW	Fire hydrant replacement	10/2015	HDSupply E721496	2,050.00
16-64306	01-00180	City of Yukon (BankOne)PW	fire hydrant	10/2015	HDSupply E721497	2,171.28
16-64370	01-00180	City of Yukon (BankOne)PW	new 1" meters	10/2015	HDSupply E721495	2,300.00
16-64736	01-01313	Allied Steel Construction	CRailcar Transportation	11/2015	68542	10,285.00
16-63016	01-04450	Brodart	Young Adult Standing Orde	10/2015	B4153337	10.84
			Young Adult Standing Orde	11/2015	B4157650	10.84
16-63083	01-04450	Brodart	Adult nonfiction	10/2015	4147679	82.08
			Adult nonfiction	11/2015	B4165960	14.69
16-63344	01-04450	Brodart	Adult Fiction	10/2015	B4127156	88.50
			Adult Fiction	10/2015	B4153335	15.36
16-63615	01-04450	Brodart	Children's Standing Order	10/2015	B4127162	23.72
			Children's Standing Order	10/2015	B4127163	8.09
			Children's Standing Order	10/2015	B4151056	8.07
			Children's Standing Order	10/2015	B4151057	8.09
			Children's Standing Order	10/2015	B4156142	14.17
16-63684	01-04450	Brodart	Adult fiction materials	11/2015	B4164410	271.07
16-64036	01-04450	Brodart	Children's Materials	11/2015	B4164411	124.89
			Children's Materials	11/2015	B4165961	11.87
16-64039	01-04450	Brodart	Young Adult Fiction/nonfi	11/2015	B4164412	63.07
			Young Adult Fiction/nonfi	11/2015	B4165962	35.90
16-64246	01-04450	Brodart	PBS DVDs	11/2015	B4157640	126.43
			PBS DVDs	11/2015	B4175246	11.83
16-64319	01-04450	Brodart	Children's Fiction/non fi	11/2015	B4165963	582.03
16-64533	01-04450	Brodart	Adult Standing Order	10/2015	B4127160	15.25
			Adult Standing Order	10/2015	B4127161	46.76
			Adult Standing Order	10/2015	B4128398	32.13
			Adult Standing Order	10/2015	B4151055	10.60
			Adult Standing Order	10/2015	B4147704	15.24
			Adult Standing Order	10/2015	B4156141	15.77
			Adult Standing Order	11/2015	B4162941	15.24
			Adult Standing Order	11/2015	B4157649	26.07
			Adult Standing Order	11/2015	B4164413	16.32
			Adult Standing Order	11/2015	B4167806	31.60
			Adult Standing Order	11/2015	B4169389	11.39
			Adult Standing Order	11/2015	B4173467	16.35
			Adult Standing Order	11/2015	B4173482	11.83
16-64269	01-06245	Chief DataCom	DVR & Camera System	11/2015	6741	5,176.50
16-64344	01-1	Jason's Outdoor	Boulders/rock	11/2015	J 11-18-15	6,780.00
16-63620	01-16230	Gale Group Inc	Large Print Standing Orde	11/2015	56625462	23.24
			Large Print Standing Orde	11/2015	56625802	22.49
			Large Print Standing Orde	11/2015	56634341	21.69
16-62824	01-30680	Luther Sign Company	new street signs/markers	11/2015	10515	795.31
16-64758	01-37640	Olsson Associates	ProfSrvcs-YukonAthleticCo	11/2015	242675	191,808.82
16-64573	01-38655	OverDrive, Inc.	Annual Renewal Fee	11/2015	H-0031198	3,000.00
16-64363	01-44355	Rainbow Heat & Air	Replace 48 T Heat/Air Un	11/2015	15-538	5,695.00

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 501		SALES TAX CAPITAL IMPROV				
16-63612	01-44395	Recorded Books, LLC	Digital Audio Books	11/2015	75239535	112.50
16-64040	01-44395	Recorded Books, LLC	Digital Audio Book Stand	10/2015	75232706	43.33
			Digital Audio Book Stand	11/2015	75241242	60.56
			Digital Audio Book Stand	11/2015	75237141	56.90
			Digital Audio Book Stand	11/2015	75238478	36.54
			Digital Audio Book Stand	11/2015	75246485	56.90
16-64041	01-44395	Recorded Books, LLC	DVD Standing Order	11/2015	7838338	201.72
16-64042	01-44395	Recorded Books, LLC	Audio Book Standing Order	11/2015	75234607	113.02
			Audio Book Standing Order	11/2015	75245590	105.19
16-64083	01-48250	Sod By Sherry	sod for retaining wall	11/2015	12010	2,500.00
16-64563	01-57475	Northern Safety & Industriarepair	air pak	11/2015	901683866	214.00
16-63327	01-90111	All State Fence, LLC	part paym fencing	11/2015	565	2,489.50
			part paym fencing	11/2015	565	2,489.50
DEPARTMENT TOTAL:						243,819.48
DEPARTMENT: 502		ECONOMIC DEVELOPMENT				
16-64443	01-00101	City of Yukon (BankOne)ADM	Travel Expenses-LMitchell	9/2015	DoubleTree 107	134.47
16-62715	01-00136	City of Yukon (BankOne)ED	Lunch meeting expenses-LM	11/2015	YCC 793	12.00
16-62914	01-00136	City of Yukon (BankOne)ED	Misc office supplies	11/2015	Staples 7146062666	56.76
16-64226	01-00136	City of Yukon (BankOne)ED	MS fall training exp-P.S.	11/2015	Fairfield 219	103.83
			MS fall training exp-P.S.	11/2015	Osage 206	82.95
			MS fall training exp-P.S.	11/2015	Cowboy 112003	7.19
			MS fall training exp-P.S.	11/2015	DixieDog 11-04-15	5.12
			MS fall training exp-P.S.	11/2015	DairyQueen 11-5-15	12.92
16-64612	01-00136	City of Yukon (BankOne)ED	ICSC conf reg- L.Mitchell	11/2015	ICSC 11-06-15	280.00
16-64603	01-38595	Oklahoma State University	Econ Outlook Conf - L. M.	11/2015	V0001128	60.00
16-64611	01-73080	Larry Mitchell	Reimb travel-ICSC, L.M.	11/2015	Hyatt 11-06-15	478.15
			Reimb travel-ICSC, L.M.	11/2015	Toulouse 11-6-15	29.00
			Reimb travel-ICSC, L.M.	11/2015	CoffeePost 11-6-15	9.74
			Reimb travel-ICSC, L.M.	11/2015	Applebees 11-04-15	10.00
			Reimb travel-ICSC, L.M.	11/2015	Hyatt 11-04-15	7.00
			Reimb mil ICSC, L.M.	11/2015	11-06-15	270.25
16-64562	01-73735	Amy Phillips	Travel exp. MS trainin-AP	11/2015	TacoStop 11-04-15	8.26
16-64227	01-75150	Pam Shelton	mileage/trvl exp reimb-PS	11/2015	11-05-15	161.00
16-64613	01-75150	Pam Shelton	Reim. trvl exp-MS conf-PS	11/2015	11-11-15	17.76
DEPARTMENT TOTAL:						1,746.40
FUND TOTAL:						245,565.88

FUND: 64 - Special Revenue

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 123 SPECIAL EVENT REVENUE						
16-63933	01-00101	City of Yukon (BankOne)ADM	Christmas in the Park	10/2012	Holiday 37384	526.70
			Christmas in the Park	10/2015	Peacock 109640	63.72
			Christmas in the Park	10/2015	Gerson KS.179401	107.28
			Christmas in the Park	11/2015	Walmart 05903	29.82
16-64272	01-53450	United Linen - Uniform Re	Holiday Linen Rentals	11/2015	S1878760	35.84
16-64665	01-62300	Yukon Comm Support Fdn	T-Shirts for CIP	11/2015	17871	113.00
DEPARTMENT TOTAL:						876.36
DEPARTMENT: 128 PARK & EVENTS SPEC REVENUE						
16-64502	01-00110	City of Yukon (BankOne)REC	Patriot Project supplies	11/2015	HomeDepot 11-13-15	81.04
			Patriot Project supplies	11/2015	Ace 876303	4.78
			Patriot Project supplies	11/2015	Michaels 11-02-15	47.98
16-64620	01-00110	City of Yukon (BankOne)REC	Baseball project	11/2015	TotalEnv A28868	197.15
16-64234	01-30600	Lowe's Companies, Inc.	supplies-Patriot Project	11/2015	01987	121.02
DEPARTMENT TOTAL:						451.97
DEPARTMENT: 142 INSURANCE REIMBURSEMENTS						
16-64756	01-60295	X-Clusive Collision & Towin	Vehicle Repairs	11/2015	15420	1,177.80
16-64750	01-91916	Smith's Home Service	Fire Station #2 Roof	11/2015	3224	21,855.00
DEPARTMENT TOTAL:						23,032.80
DEPARTMENT: 167 POLICE DEPT SPECIAL REVEN						
16-64520	01-11745	End of Shift Enterprises,	IFTO instructor	11/2015	11-20-15	1,500.00
16-64721	01-92306	WTC	Meals at LEDT	11/2015	225-002016	288.00
DEPARTMENT TOTAL:						1,788.00
FUND TOTAL:						26,149.13

FUND: 70 - Water & Sewer Enterprise

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 201 WATER DISTRIBUTION						
16-62818	01-00180	City of Yukon (BankOne)PW	oils, lubricants, sealant	11/2015	OReily 0343-137544	3.29
16-62820	01-00180	City of Yukon (BankOne)PW	parts to repair vehicles	11/2015	Napa 618499	22.25
16-62822	01-00180	City of Yukon (BankOne)PW	water repairs	10/2015	HDSupply E736830	216.00
			water repairs	10/2015	HDSupply E721493	325.00
			meter rep/change out	10/2015	HDSupply E721492	900.00
			water repairs	11/2015	OKContr 0543574	53.50
16-62827	01-00180	City of Yukon (BankOne)PW	CNG	11/2015	Loves 32783	21.32
			CNG	11/2015	Loves 34733	22.37
			CNG	11/2015	Loves 36833	11.00
			CNG	11/2015	Loves 36933	12.57
			CNG	11/2015	Loves 40113	20.16
16-64279	01-00180	City of Yukon (BankOne)PW	hard hat liners	10/2015	ConstrGe 300124642	57.90
16-64545	01-00180	City of Yukon (BankOne)PW	push brooms	10/2015	Ace 876271	65.98
16-64636	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50738431	46.08
16-64637	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50739588	46.10
16-62825	01-09525	Dolese Bros. Company	gravel, concrete	11/2015	RM15069711	354.00
			gravel, concrete	11/2015	RM15069254	150.00
16-64709	01-37478	Oklahoma One-Call System	Annual call okie	11/2015	2016M0776	868.91
16-64744	01-39550	Paul Penley Oil Company,	Inunleaded fuel	11/2015	0113822-IN	285.03
			diesel fuel	11/2015	0113822-IN	202.60
DEPARTMENT TOTAL:						3,684.06
DEPARTMENT: 202 UTILITY BILLING						
16-64636	01-00180	City of Yukon (BankOne)PW	uniform cleaning, rental	11/2015	Clean 50738431	21.51
16-64637	01-00180	City of Yukon (BankOne)PW	uniform cleaning, rental	11/2015	Clean 50739588	21.51
16-64633	01-08350	DataProse LLC	Bills, Late Notices	10/2015	DP1503205	5,914.90
16-64744	01-39550	Paul Penley Oil Company,	Inunleaded fuel	11/2015	0113822-IN	189.16
DEPARTMENT TOTAL:						6,147.08
DEPARTMENT: 203 TREATMENT AND SUPPLY						
16-64770	01-06375	City of Oklahoma City	Water Usage - Oct '15	11/2015	11-09-15	111,230.71
DEPARTMENT TOTAL:						111,230.71

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 204		FLEET MAINTENANCE				
16-62818	01-00180	City of Yukon (BankOne)PW	oils, lubricants, sealant	11/2015	GillesBros 12780	156.24
			oils, lubricants, sealant	11/2015	GillesBros 12781	69.40
16-62820	01-00180	City of Yukon (BankOne)PW	parts to repair vehicles	11/2015	Napa 617809	68.98
			parts to repair vehicles	11/2015	Napa 618499	87.83
			credit wrong account	11/2015	Napa 617809	81.54-
16-62827	01-00180	City of Yukon (BankOne)PW	CNG	11/2015	OnCue 6574	24.67
			CNG	11/2015	Loves 33316	26.19
			CNG	11/2015	Loves 32280	24.21
			CNG	11/2015	Loves 37974	23.41
16-63915	01-00180	City of Yukon (BankOne)PW	parts to repair vehicles	10/2015	OReily 0343-132720	307.17
			parts to repair vehicles	10/2015	OReily 0343-132992	101.75
			parts to repair vehicles	10/2015	OReily 0343-133041	90.48
			parts to repair vehicles	10/2015	OReily 0343-133261	41.62
			parts to repair vehicles	10/2015	OReily 0343-133377	189.99
			parts to repair vehicles	10/2015	OReily 0343-133434	128.09
			parts to repair vehicles	11/2015	OReily 0343-137897	9.54
			parts to repair vehicles	11/2015	OReily 0343-137892	137.90
			parts to repair vehicles	11/2015	OReily 0343-138409	73.22
			parts to repair vehicles	11/2015	OReily 0343-139076	36.98
			parts to repair vehicles	11/2015	OReily 0343-139152	15.74
16-64304	01-00180	City of Yukon (BankOne)PW	Bosh Scanner	10/2015	OReily 0343-136411	6,425.00
16-64351	01-00180	City of Yukon (BankOne)PW	parts to repair	10/2015	FrontierEq 151030Y	36.21
			parts to repair	11/2015	BobHoward 4063826	279.82
			parts to repair	11/2015	Conrad 502881	140.61
16-64544	01-00180	City of Yukon (BankOne)PW	door repair	10/2015	AlliedGlass 35066	97.50
16-64636	01-00180	City of Yukon (BankOne)PW	red oil rag rental	11/2015	Clean 50738431	19.78
			uniform cleaning,ren	11/2015	Clean 50738431	18.69
16-64637	01-00180	City of Yukon (BankOne)PW	red oil rag rental	11/2015	Clean 50739588	29.54
			uniform cleaning,ren	11/2015	Clean 50739588	18.69
16-64744	01-39550	Paul Penley Oil Company,	Inunleaded fuel	11/2015	0113822-IN	4,046.68
			diesel fuel	11/2015	0113822-IN	1,452.90
16-64710	01-53425	DOC/Union City Comm Corr	Ctmale inmate pay	11/2015	UNC2016-YUK-4060	146.73
			adm fee	11/2015	UNC2016-YUK-4060	14.67
DEPARTMENT TOTAL:						14,258.69
FUND TOTAL:						135,320.54

FUND: 71 - Sanitation Enterprise

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 301		SANITATION				
16-62820	01-00180	City of Yukon (BankOne)PW	parts to repair vehicles	11/2015	Napa 617809	53.90
			parts to repair vehicles	11/2015	Napa 617809	45.90
16-64351	01-00180	City of Yukon (BankOne)PW	parts to repair	11/2015	UnitedEng 11-06-15	447.32
16-64354	01-00180	City of Yukon (BankOne)PW	Steer Tires	10/2015	Goodye 255-1005949	1,128.62
			Steer Tires	10/2015	Goodye 255-1005949	10.50
			Steer Tires	10/2015	Goodye 255-1005949	284.80
16-64636	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50738431	51.90
16-64637	01-00180	City of Yukon (BankOne)PW	uniform cleaning,ren	11/2015	Clean 50739588	51.89
16-64744	01-39550	Paul Penley Oil Company,	Inunleaded fuel	11/2015	0113822-IN	63.15
			diesel fuel	11/2015	0113822-IN	2,676.19
16-64576	01-57420	Waste Connections of Oklaho	Landfill Fees for Oct 15	10/2015	21431	26,253.98
16-64631	01-57425	Waste Connections of Oklaho	Hauling Fees for Oct 15	11/2015	1571250	330.00
DEPARTMENT TOTAL:						31,398.15
FUND TOTAL:						31,398.15

FUND: 73 - Storm Water Enterprise

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 401		STORMWATER				
16-64760	01-06377	City of Oklahoma City	Thomas- 610 Linda	11/2015	171015	39.50
			Petersen-717 Hamlet	11/2015	171015	39.50
			Matherly-1153McConne	11/2015	171015	79.00
			Story- 4108 Evening	11/2015	171015	39.50
16-64744	01-39550	Paul Penley Oil Company,	Inunleaded fuel	11/2015	0113822-IN	4.31
					DEPARTMENT TOTAL:	201.81
					FUND TOTAL:	201.81

P.O.#	VENDOR #	NAME	DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 126						
16-64639	01-09525	T&R-Trails Program Grant Dolese Bros. Company	Light Pillars	10/2015	RM15067758	432.00
16-64052	01-30600	Lowe's Companies, Inc.	Plywood	9/2015	01763	35.40
DEPARTMENT TOTAL:						467.40
DEPARTMENT: 132						
** INVALID DEPARTMENT **						
16-64656	01-91001	John Jackson	Bike Rack	10/2015	1004	11,400.00
DEPARTMENT TOTAL:						11,400.00
DEPARTMENT: 134						
** INVALID DEPARTMENT **						
16-64640	01-30600	Lowe's Companies, Inc.	Wiring School Beacons	11/2015	Lowes 14498	143.19
DEPARTMENT TOTAL:						143.19
FUND TOTAL:						12,010.59
GRAND TOTAL:						578,248.12

Technology Item Listing - Dec 1, 2015

Item #	Description	Model Number	Serial Number	Department
	iPhone 5C - 16GB - Blue	ME555LL/A	F78LM1JZFNDG	Tech
102001	Verizon Mifi 5510L	MIFI5510L	990003313625036	Tech
102016	Verizon Mifi 5510L	MIFI5510L	990003314379229	Tech
102015	Verizon Mifi 5510L	MIFI5510L	990003314395191	Tech
101195	HP Compa 6200 Pro Microtower	6200	MXL1401JQZ	Tech
100539	Dell 22" Monitor E2210c	E2210c	CN0T808R6418007V07YL	Tech
100222	Cisco Wireless Access Point	Air-AP1131AG	FTX1239N1DQ	Tech

Report of Boards, Commissions and Committees

Titles and members of various boards, commissions and committees that are appointed by the Mayor and City Council are listed below, as well as the expiration date of their term and the ward they represent. All terms expire June 30th.

Planning Commission

	Ward 1	2018
Larry Taylor	Ward 2	2018
Ed Hatley	Ward AL	2019
Bill Baker	Ward 3	2016
Robert Davis	Ward 4	2016

Board of Adjustment/Board of Appeal

Sherry Huston	Ward 1	2018
Rena Holland	Ward 2	2018
Buddy Carpenter	Ward AL	2019
Joe Horn	Ward 3	2016
Russ Kline	Ward 4	2016

Park Board

Joe Edwards	Ward 1	2018
Nick Grba	Ward 2	2018
Dayton Betts	Ward AL	2019
Cathy Wright	Ward 3	2016
Joe Baumann	Ward 4	2016

Library Board

Teddy Sales*		
Inez Andrews*		
Lee Wells	Ward 1	2018
Joyce Roman	Ward 2	2018
Jesica Wright	Ward AL	2019
Jeanne Riggs	Ward 3	2016
Margaret Albrecht	Ward 4	2016

Traffic Commission

Charles Lee	Ward 1	2018
James Montgomery	Ward 2	2018
John Knuppel	Ward AL	2019
Jay Tallant	Ward 3	2016
Darrell R. Goulden	Ward 4	2016

Spanish Cove

Larry Taylor, Representative

OK Environmental Management Auth.

Richard Russell, Representative
Ken Smith, Alternate

Senior Citizens

Ray Wright, Representative
John Alberts, Alternate

ACOG

Ken Smith, Member
Richard Russell, Alternate

COWRA

Genie Vinson, Representative
Larry Taylor, Alternate

Sister City Committee

Illona Morris
Terry Beaver
Nancy Novosad
Edwin Shedeck

*Members of Ladies' Library Club are appointed by same

Minutes

THE TRAFFIC AND TRANSPORTATION COMMISSION

THE TRAFFIC AND TRANSPORTATION COMMISSION MET IN REGULAR SESSION ON **NOVEMBER 10, 2015** AT THE CENTENNIAL BUILDING IN THE CITY COUNCIL CONFERENCE ROOM. THE MEETING WAS HELD AT 6:30 PM.

INVOCATION: Charlie Lee

FLAG SALUTE: Charlie Lee

ROLL CALL: Darrell Goulden
John Knuppel
Charlie Lee
James Montgomery
Jay Tallant

CITY OFFICIALS: Doug Shivers, City Clerk
Sara Hancock, Deputy City Clerk
Robbie Williams, City Engineer

ITEM 1: **DISCUSS AND APPROVE THE MINUTES OF THE SEPTEMBER 24, 2015 TRAFFIC COMMISSION MEETING.**

Motion for minutes to be approved:

Motion – Jay Tallant

Second – James Montgomery

Ayes – Lee, Montgomery, Tallant, Goulden, Knuppel

Nays - None

ITEM 2: **VISITORS**

There were no visitors.

ITEM 3: **DISCUSSION AND POSSIBLE ACTION TO ADDRESS TRAFFIC ISSUES ON NW 10TH ST. AND PROVIDE TRANSITION TO GARTH BROOKS BLVD AND CORNWELL DR. AS FOLLOWS:**

- 1. CHANGE THE POSTED SPEED LIMIT OF 45 MPH TO 35 MPH BETWEEN GARTH BROOKS BLVD AND CORNWELL DR.**

2. CHANGE THE POSTED SPEED LIMIT OF 45 MPH TO 40 MPH BETWEEN CORNWELL DR. AND YUKON PARKWAY.

Mr. Williams stated they did some sight distant testing at the mentioned areas. Recommendation to change speed limits is to help give cars gap time.

Mr. Lee too looked at sight distant.

Mr. Tallant agrees speed makes it hard to get off Holly.

Mr. Lee stated drivers not paying attention is the problem, not the speed limit. He stated to leave the speed limit alone, however would be willing to drop speed limit to 40mph at Cornwell/10th Street to west half mile.

Mr. Tallant says we need enforcement.

Mr. Knuppel urges a traffic light at 10th/Holly as a solution. Mr. Williams stated City Manager has to okay light. All Traffic Commissioners agree light would be helpful. Mr. Williams stated study being done right now is for Garth Brooks, not light on 10th/Holly.

Discussion was had about the new Czech Hall shopping center causing more traffic concerns.

Motion to change the speed limit from 45 mph to 40 mph for ½ mile going west at Cornwell/10th.

Motion – Charlie Lee

Second – Ted Goulden

Ayes – Knuppel, Tallant, Goulden, Montgomery, Lee

Nays - None

ITEM 4:

DISCUSSION AND POSSIBLE ACTION TO INSTALL 20 STOP SIGNS IN THE FRISCO RIDGE ADDITION PHASE 1 AND PHASE 2 AS PER ATTACHED MAP, AS RECOMMENDED BY THE CITY ENGINEER.

Mr. Montgomery asked about placement of the stop signs. Mr. Williams stated they are not for speed control.

Mr. Lee talked about stop signs and sight distances. He believes most signs are placed accordingly. It will take a lot to maintain all signs.

Mr. Knuppel stated we will have to do it now or later.

Mr. Tallant asked if the neighborhood was involved in placement. Mr. Williams stated no, engineering standpoint.

Motion to approve the Triad Design Group installation plan for Stop Signs in the Frisco Ridge Phase I and Phase 2 addition and omitting the north bound and south bound Stop Signs located on Frisco Ridge.

Motion – James Montgomery

Second – Charlie Lee

Ayes – Knuppel, Tallant, Goulden, Montgomery, Lee

Nays - None

ITEM 5:

DISCUSSION TRAFFIC CONCERNS

Mr. Lee stated multiple lights throughout the City are working intermittently. He stated Main Street and Yukon Parkway light needs looked at.

Mr. Montgomery stated at Yukon Parkway and Ranchwood, people are running the north bound red light. Need to get enforcement out there. We may need to look at timing, as well.

Mr. Goulden had nothing at this time.

Mr. Tallant would like to know when all the posts will be changed to black. We have made progress, but they are not all done. He also questioned how long it would take to put in the 18 stop signs. Mr. Lee feels they should not be installed until corner houses are built. All agreed with delay. Mr. Tallant stated to place signs only where houses are and finish installing black posts in around city first.

Mr. Knuppel had nothing at this time.

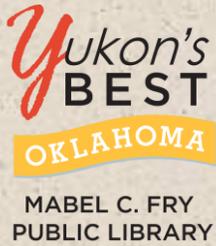
ITEM 6:

DATE FOR NEXT MEETING

December 8, 2015

ITEM 7:

ADJOURNMENT



DATE: November 24, 2015
FROM: Sara Schieman
TO: City Council
RE: Agreement with Canadian County Educational Facilities Authority

May of this year, the librarians of the four libraries located in Canadian County presented a request to the Canadian County Commissioners asking them to consider providing funding for public libraries from county funds. The librarians asked for \$.50 for every Canadian County resident to be divided according to the formula used by the Oklahoma Department of Libraries when awarding State Aid funding. The total amount of funding requested for this budget year is \$63,061.50. Since Yukon has the largest city population, Yukon would receive the largest share; \$22, 702.14.

During their budget discussions, the Commissioners determined that their regular budget could not accommodate the funding request. However, they determined that funding for libraries could come from existing funds controlled by the Canadian County Educational Facilities Authority. November 9, 2015, the Authority voted to provide funding for the county libraries as requested.

The Commissioners have agreed that each library has different needs and is allowing the libraries to spend the funds in any way they see fit. Each library will file a report at the end of the fiscal year showing how the funds were spent. The agreement states that the cities will be able to submit additional applications for on-going funding for library services.

AGREEMENT FOR LIBRARY FUNDING

THIS AGREEMENT is entered into to be effective the 9th day of November, 2015, by and between the following entities:

CITY OF MUSTANG, OKLAHOMA, A MUNICIPAL CORPORATION (“Mustang”)

CITY OF EL RENO, OKLAHOMA, A MUNICIPAL CORPORATION (“El Reno”)

CITY OF YUKON, OKLAHOMA, AN OKLAHOMA CORPORATION (“Yukon”)

CITY OF PIEDMONT, OKLAHOMA, AN OKLAHOMA CORPORATION (“Piedmont”)

collectively referred to herein as “Cities”, and the CANADIAN COUNTY EDUCATIONAL FACILITIES AUTHORITY (“Authority”), WITNESSETH:

WHEREAS, Cities provide library services for educational and informational needs of persons within said Cities and within Canadian County, Oklahoma, and

WHEREAS, Authority has funds to assist Cities in providing said services.

NOW, THEREFORE, for and in consideration of the mutual covenants exchanged and recited herein, the parties agree as follows:

1. On an annual basis any of the Cities may submit to Authority a written application for funds to assist them with providing the library services as set forth above.
2. If Authority grants any of the applications the recipient shall provide an annual accounting detailing the manner in which the funds were expended for library services.
3. Any city accepting funds from Authority shall allow any citizen of Canadian County, Oklahoma, to use its library services.
4. This Agreement shall expire June 30, 2016, but shall be deemed to have been renewed and extended if and when any city submits an additional application for funds.

This Agreement shall be binding on the parties hereto, their successors and assigns.

IN WITNESS WHEREOF, the parties have hereunto set their hands as of the day and year first above written.

CITY OF MUSTANG, OKLAHOMA

By: _____

CITY OF EL RENO, OKLAHOMA

By: _____

CITY OF YUKON, OKLAHOMA

By: _____

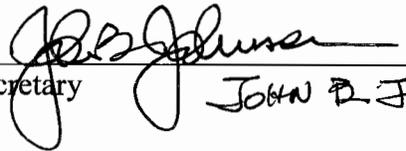
CITY OF PIEDMONT, OKLAHOMA

By: _____

CANADIAN COUNTY
EDUCATIONAL FACILITIES
AUTHORITY

By: 
JACK STEWART, Chairman

ATTEST:


Secretary JOHN D. JOHNSON

ORDINANCE NO. 1331

AN ORDINANCE AMENDING ORDINANCE NO. 657, APPENDIX A OF THE CODE OF THE CITY OF YUKON, OKLAHOMA, BY PROVIDING THAT THE ZONING DESIGNATION FOR A PART OF THE NORTHWEST QUARTER (NW/4) OF SECTION TWENTY-NINE (29), TOWNSHIP TWELVE (12) NORTH, RANGE FIVE (5) WEST OF THE INDIAN MERIDIAN, CANADIAN COUNTY, OKLAHOMA, BE CHANGED FROM "C-4" (PLANNED SHOPPING CENTER DISTRICT) TO "C-3" (RESTRICTED COMMERCIAL DISTRICT); AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL FOR THE CITY OF YUKON, OKLAHOMA:

SECTION 1.

That Ordinance No. 657, known as the Zoning Ordinance of the City of Yukon, (Appendix A) be and the same is hereby amended to change the zoning designation of certain tracts of land in Yukon, Oklahoma from "C-4" (Planned Shopping Center District) to "C-3" (Restricted Commercial District), said tracts of land being described as follows, to-wit:

PARENT TRACT DESCRIPTION

A tract of land lying in and being a part of the Northwest Quarter (NW/4) of Section Twenty-nine (29), Township Twelve (12) North, Range Five (5) West of the Indian Meridian, said tract also known as Lot One (1), Block 87, Canadian Heights 13th Addition to Yukon, Oklahoma, as shown by the recorded plat thereof; and Andrew Drive as shown on the plat of Canadian Heights 13th Addition to Yukon, Canadian County, Oklahoma, said plat having been filed in the office of the Canadian County Clerk in Book 4 at Page 22, said Andrew Drive vacated by Journal Entry dated March 1, 1995, and recorded in the office of the Canadian County Clerk in Book 1923 at Page 414 and being previously Recorded in Instrument Number 2011-185134; Said tract being more particularly described by metes and bounds as follows:

Commencing at a Cut "X" found for the Southwest corner of the said NW/4; Thence N 00°15'17" W on the West line of said NW/4, a distance of 1,296.56 feet to a point on said West line; Thence N 89°44'43"E perpendicular to said West line, a distance of 117.00 feet to a 3/8" iron rod found for the Southwest corner of said tract and the Point of Beginning of the herein described tract; Thence N 11°33'53" W a distance of 35.70 feet to a 1/2" iron rod found for corner; Thence N 00°15'17" W a distance of 190.00 feet to a Mag Nail found for the Northwest corner; Thence N 89°44'43" E a distance of 175.00 feet to a chiseled "X" found for the Northeast corner; Thence S 00°15'17" E a distance of 175.00 feet to a 1/2" iron rod with cap found for corner; Thence N 89°44'43" E a distance of 15.00 feet to a 1/2" iron rod found for corner; Thence S 00°15'17" E a distance

of 50.00 feet to a 3/8" iron rod found for the Southeast corner; Thence S 89°44'43" W a distance of 183.00 feet to the Point of Beginning containing 40,002.76 square feet or 0.918 acres, more or less.

SECTION 2.

That the Zoning Map of the City of Yukon, Oklahoma, shall be amended to reflect the changes in zoning as reflected in Section 1 above.

SECTION 3. Emergency.

An emergency is declared to exist and it is necessary for the public welfare, health and safety that this ordinance take effect immediately upon passage, approval and publication according to law.

PASSED AND APPROVED this _____ day of _____, 2015, with the Emergency Clause passed separately.

MAYOR

ATTEST:

CITY CLERK
(Seal)



DATE: November 24, 2015

FROM: Mitchell Hort, Director

TO: City Manager & City Council

RE: Preliminary Plat for LG Yukon, LLC/Martha Ann Schulte located at 1221 Garth Brooks Blvd., Yukon, OK

MEMORANDUM

Attached are the approved minutes from the November 9, 2015 Planning Commission Meeting for recommendation and approval, from LG Yukon, LLC/Martha Ann Schulte for the preliminary plat.

A tract of land lying in and being a part of the Northwest Quarter (NW/4) of Section Twenty-nine (29), Township Twelve (12) North, Range Five (5) West of the Indian Meridian, said tract also known as Lot One (1), Block 87, Canadian Heights 13th Addition to Yukon, Oklahoma; better known as 1221 Garth Brooks Blvd., Yukon, OK.

Commissioner Hatley Seconded.

A roll call was taken.

The Vote:

Ayes: Taylor, Baker, Hatley

Nays: None

Vote: 3-0

Motion Carried

7. ITEM: TO HEAR A REQUEST LG YUKON, LLC/MARTHA ANN SCHULTE FOR A PRELIMINARY PLAT.

PARENT TRACT DESCRIPTION

A TRACT OF LAND LYING IN AND BEING A PART OF THE NORTHWEST QUARTER (NW/4) OF SECTION TWENTY-NINE (29), TOWNSHIP TWELVE (12) NORTH, RANGE FIVE (5) WEST OF THE INDIAN MERIDIAN, SAID TRACT ALSO KNOWN AS LOT ONE (1), BLOCK 87, CANADIAN HEIGHTS 13TH ADDITION TO YUKON, OKLAHOMA, AS SHOWN BY THE RECORDED PLAT THEREOF; AND ANDREW DRIVE AS SHOWN ON THE PLAT OF CANADIAN HEIGHTS 13TH ADDITION TO YUKON, CANADIAN COUNTY, OKLAHOMA, SAID PLAT HAVING BEEN FILED IN THE OFFICE OF THE CANADIAN COUNTY CLERK IN BOOK 4 AT PAGE 22, SAID ANDREW DRIVE VACATED BY JOURNAL ENTRY DATED MARCH 1, 1995, AND RECORDED IN THE OFFICE OF THE CANADIAN COUNTY CLERK IN BOOK 1923 AT PAGE 414 AND BEING PREVIOUSLY RECORDED IN INSTRUMENT NUMBER 2011-185134; SAID TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS: COMMENCING AT A CUT "X" FOUND FOR THE SOUTHWEST CORNER OF THE SAID NW/4; THENCE N 00°15'17" W ON THE WEST LINE OF SAID NW/4, A DISTANCE OF 1,296.56 FEET TO A POINT ON SAID WEST LINE; THENCE N 89°44'43"E PERPENDICULAR TO SAID WEST LINE, A DISTANCE OF 117.00 FEET TO A 3/8" IRON ROD FOUND FOR THE SOUTHWEST CORNER OF SAID TRACT AND THE POINT OF BEGINNING OF THE HEREIN DESCRIBED TRACT; THENCE N 11°33'53" W A DISTANCE OF 35.70 FEET TO A 1/2" IRON ROD FOUND FOR CORNER; THENCE N 00°15'17" W A DISTANCE OF 190.00 FEET TO A MAG NAIL FOUND FOR THE NORTHWEST CORNER; THENCE N 89°44'43" E A DISTANCE OF 175.00 FEET TO A CHISELED "X" FOUND FOR THE NORTHEAST CORNER; THENCE S 00°15'17" E A DISTANCE OF 175.00 FEET TO A 1/2" IRON ROD WITH CAP FOUND FOR CORNER; THENCE N 89°44'43" E A DISTANCE OF 15.00 FEET TO A 1/2" IRON ROD FOUND FOR CORNER; THENCE S 00°15'17" E A DISTANCE OF 50.00 FEET TO A 3/8" IRON ROD FOUND FOR THE SOUTHEAST CORNER; THENCE S 89°44'43" W A DISTANCE OF 183.00 FEET TO THE POINT OF BEGINNING CONTAINING 40,002.76 SQUARE FEET OR 0.918 ACRES, MORE OR LESS; BETTER KNOWN AS 1221 GARTH BROOKS BLVD., YUKON OK.

Chairman Taylor asked Mitchell Hort, this was requested by staff also?

Mr. Hort replied that is correct, because of it being a street easement we wanted them to include it in one legal. They will be bringing a final plat in later.

Commissioner Hatley asked is this going to be retail? Will this be a group of buildings or just one store?

Byron ?? stated it's just one building, one store.

Commissioner Hatley stated I would like to make a motion; in the case of the Preliminary Plat application for LG Yukon LLC, we have read the staff report and received testimony at the public hearing. We find ourselves in agreement with staff findings, including all plans and attachments cited in the Staff Report. I move that this item be recommended for approval to the City Council with the following additional conditions:

- 1) Extend the existing 15 foot utility easement along the east property line to the new south property line.
- 2) Revise the plat to reflect a single driveway as described in Item # 7 of this report.
- 3) Revise the plat to show a limit of 1- access across the frontage.
- 4) Note the proposed sizes of water and sanitary sewer connections.
- 5) Sidewalks shall be installed along the west side of the property where it abuts Garth Brooks Boulevard in compliance with the ADA requirements. Said sidewalks shall be 5 feet in width.
- 6) Execute all plat notation corrections found in items 11 and 12 of this report.
- 7) A 15-foot utility easement shall be provided within vacated Andrew Drive and noted on the Plat.
- 8) A 15-foot wide utility easement must be provided for the existing waterline and noted on the plat.
- 9) The applicant shall comply with all requirements described by the City Engineer in Item # 15 of this report with regard to a fee in-lieu-of detention.
- 10) Submit a revised Preliminary Plat to the Community Development Director 2 weeks prior to the desired City Council hearing.

Seconded by Commissioner Baker.

The Vote:

Ayes: Hatley, Baker, Taylor

Nays: None

Vote: 3-0

Motion Carried

~~8. NEW BUSINESS~~

~~NONE~~

~~9. ITEM: OPEN DISCUSSION~~

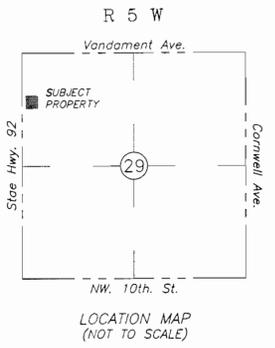
~~Chairman Taylor stated tomorrow the City of Yukon is having an election to hold an election, to comply with State Codes. Also, Wednesday is Veterans Day, if you see a Veteran, thank him/her.~~

~~10. ADJOURNMENT –NEXT MEETING JANUARY 11, 2016~~

~~Meeting adjourned at 7:30pm~~

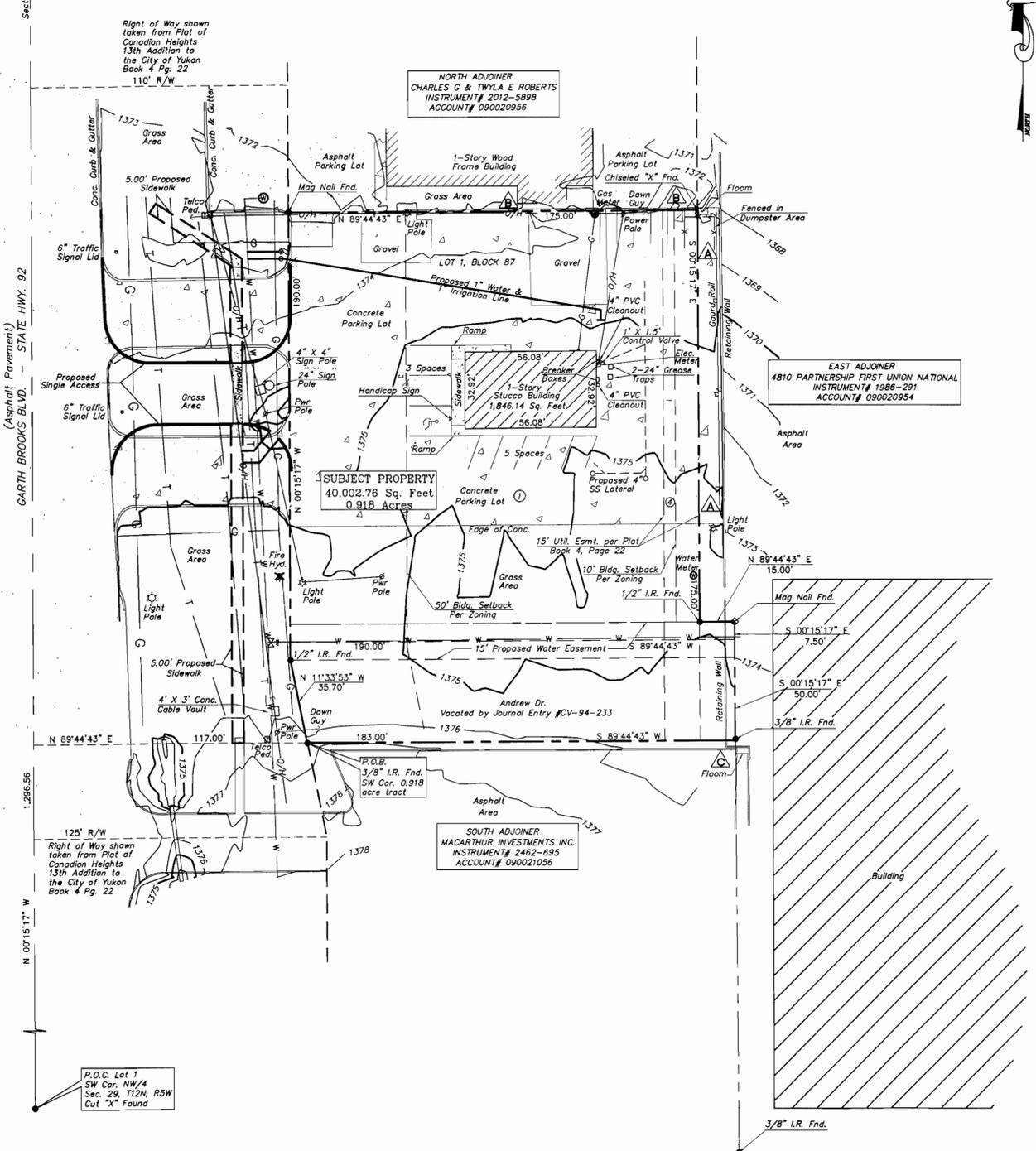
PRELIMINARY PLAT OF
 AMENDED
 CANADIAN HEIGHTS 13TH ADDITION
 LOT 1, BLOCK 87
 PART OF THE NW/4, SECTION 29,
 TOWNSHIP 12 NORTH, RANGE 5 WEST, I.M.
 YUKON, CANADIAN COUNTY, OKLAHOMA

LEGAL DESCRIPTION
 A tract of land lying in and being a part of the Northwest Quarter (NW/4) of Section Twenty-nine (29), Township Twelve (12) North, Range Five (5) West of the Indian Meridian, said tract also known as Lot One (1), Block 87, Canadian Heights 13th Addition to Yukon, Oklahoma, as shown by the recorded plat thereof; and Andrew Drive as shown on the plat of Canadian Heights 13th Addition to Yukon, Canadian County, Oklahoma, said plat having been filed in the office of the Canadian County Clerk in Book 4 at Page 22, said Andrew Drive vacated by Journal Entry dated March 1, 1995, and recorded in the office of the Canadian County Clerk in Book 1923 at Page 414 and being previously recorded in Instrument Number 2011-185134; said tract being more particularly described by metes and bounds as follows:
 Commencing at a Cut "X" found for the Southwest corner of the said NW/4;
 Thence N 00°15'17" W on the West line of said NW/4, a distance of 1,296.56 feet to a point on said West line; Thence N 89°44'43" E perpendicular to said West line, a distance of 117.00 feet to a 3/8" iron rod found for the Southwest corner of said tract and the Point of Beginning of the herein described tract; Thence N 11°33'53" W a distance of 35.70 feet to a 1/2" iron rod found for corner; Thence N 00°15'17" W a distance of 190.00 feet to a Mag Nail found for the Northwest corner; Thence N 89°44'43" E a distance of 175.00 feet to a chiseled "X" found for the Northeast corner; Thence S 00°15'17" E a distance of 175.00 feet to a 1/2" iron rod with cap found for corner; Thence N 89°44'43" E a distance of 15.00 feet to a Mag Nail found for corner; Thence S 00°15'17" E a distance of 50.00 feet to a 3/8" iron rod found for the Southeast corner; Thence S 89°44'43" W a distance of 183.00 feet to the Point of Beginning containing 40,002.76 square feet or 0.918 acres, more or less.



***** NOTE *****
 PROPERTY SHOWN HAS LIMITED ACCESS THROUGH THE PROPOSED SINGLE ACCESS AS SHOWN ON DRAWING.

NW Cor. NW/4
 Sec. 29, T12N, R5W
 Chiseled "X" Fnd.
 Ref. By L.S. #1149



LEGEND:
 P.O.C. = POINT OF COMMENCEMENT
 P.O.B. = POINT OF BEGINNING
 I.R. FND. = IRON ROD FOUND
 CONC. = CONCRETE
 ● = IRON ROD FOUND
 ⊕ = MAG NAIL FOUND

ORIGINAL BENCHMARK
 Elevation: 1374.95'
 Description: SE area of property, 1.7' South of interior corner on the East side.
 Object: 1/2" Iron Rod with cap set

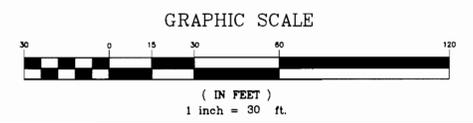
PRELIMINARY PLAT OF
 AMENDED
 CANADIAN HEIGHTS 13TH ADDITION
 LOT 1, BLOCK 87

Bearings Based on O.S.P.C.
 Based on the West line of the NW/4
 Section 29, T12N, R5W, I.M.
 (N 00°15'17" W)
 Established by GPS on: 05/18/15
 Datum: Horz: NAD83 Oklahoma North Zone
 Vert: Geoid 96

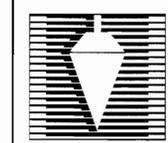
***** NOTE *****
 THIS SURVEY MEETS THE OKLAHOMA MINIMUM STANDARDS FOR THE PRACTICE OF LAND SURVEYORS AS ADOPTED BY THE OKLAHOMA STATE BOARD OF REGISTRATION FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS; AND THAT SAID FINAL PLAT COMPLIES WITH THE REQUIREMENTS OF TITLE 11 SECTION 410-108 IF THE OKLAHOMA STATE STATUTES.

ENGINEER:
 JUAN J. VASQUEZ, P.E.
 VASQUEZ ENGINEERING, L.L.C.
 1919 S. SHILOH ROAD
 SUITE 440, LB 44
 GARLAND, TEXAS 75042
 CA No. 5898, EXP 6/30/2017
 PHONE: 972-278-2948
 FAX: 972-271-1383

OWNER/DEVELOPER
 COY HAYNES
 LG YUKON, LLC
 2301 CEDAR SPRINGS ROAD
 SUITE 200
 DALLAS, TX 75201
 PHONE: 214-865-8097



ADDRESS: 1221 GARTH BROOKS BOULEVARD, YUKON, OKLAHOMA 73099



PREPARED BY:
H&S SURVEYING, INC.
 Surveying and Telecommunication Company
 SERVING THE CENTRAL U.S.
 201 N. BICKFORD, EL RENO, OK. 73036
 PH: (405) 282-0249 - FAX: (405) 282-5107
 CA 1600 (LS) EXPIRES: 6/30/17
 HSSURVEYING1@AOL.COM 3000.3110



DATE: November 23, 2015

FROM: Mitchell Hort, Director

TO: City Manager & City Council

RE: Deviation of a Planned Unit Development of LeeLas Plaza

MEMORANDUM

Attached are the approved minutes from the November 9, 2015 Planning Commission Meeting for recommendation and approval of LeeLas Plaza for a proposed deviation from the PUD. There shall be a reopened PUD to review and change the requirement of the Pylon and General Signage at the shopping center and adjoining properties.

A tract of land situate within a portion of the Southeast Quarter (SE/4) of Section Nineteen (19), Township Twelve North (T12N), Range Five West (R5W) of the Indian Meridian in the City of Yukon, Canadian County, Oklahoma; better known as LeeLas Plaza.

5. ITEM: TO HEAR A REQUEST BY SCOTT WHILES, PROPERTY MANAGER ON BEHALF OF T.A.S.Y.R. ENTERPRISE, LLC, FOR A DEVIATION OF THE PLANNED UNIT DEVELOPMENT DESIGN STATEMENT FOR GARTH BROOKS COMMERCIAL PARK PHASE IV. A TRACT OF LAND SITUATE WITHIN A PORTION OF THE SOUTHEAST QUARTER (SE/4) OF SECTION NINETEEN (19), TOWNSHIP TWELVE NORTH (T12N), RANGE FIVE WEST (R5W) OF THE INDIAN MERIDIAN IN THE CITY OF YUKON, CANADIAN COUNTY, OKLAHOMA, BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS;
- COMMENCING AT THE SOUTHEAST CORNER OF SAID SOUTHEAST QUARTER (SE/4) AT A CHISELED "X" FOUND IN PLACE; THENCE N.00°05'30"W. ALONG THE EAST LINE OF SAID SOUTHEAST QUARTER(SE/4) A DISTANCE OF 1197.03 FEET; THENCE S.89°54'30"W. A DISTANCE OF 60.00 FEET TO A POINT ON THE PRESENT WESTERLY RIGHT OF WAY LINE OF STATE HIGHWAY 92 (A.K.A. GARTH BROOKS BOULEVARD), BEING THE POINT OF BEGINNING; THENCE S.89°54'30"W. ALONG THE SOUTH LINE OF SAID TRACT HEREIN DESCRIBED, SAME BEING COINCIDENT WITH THE NORTHLINE OF BLOCK 2 OF FIRST NATIONAL OFFICE PARK SECTION TWO FILED IN THE OFFICE OF THE CANADIAN COUNTY RECORDER IN BOOK 8, PAGE 151 A DISTANCE OF 483.96 FEET TO A 3/8" IRON BAR STAMPED "HALE-BUCKLEY" FOUND IN PLACE,
- FURTHER DESCRIBED AS BEING A POINT ON THE EAST LINE OF BLOCK 1 OF STONE CREEK ADDITION, FILED IN THE OFFICE OF THE CANADIAN COUNTY RECORDER IN BOOK 8, PAGE 354; HENCE N.00°05'30"W. ALONG THE WEST LINE OF SAID TRACT HEREIN DESCRIBED A DISTANCE OF 426.74 FEET TO THE NORTHWEST CORNER, BEING COINCIDENT WITH THE NORTHEAST CORNER OF SAID STONE CREEK ADDITION, MARKED BY A 3/8" IRON BAR STAMPED "LS 1510" FOUND IN PLACE; THENCE N.89°54'30"E. ALONG THE NORTH LINE OF SAID TRACT HEREIN DESCRIBED A DISTANCE OF 205.08 FEET TO A POINT; THENCE N.00°05'30"W. A DISTANCE OF 22.72 FEET TO THE SOUTHWEST CORNER OF LOT 1, BLOCK 2 OF GARTH BROOKS COMMERCIAL PARK PHASE III, FILED IN THE OFFICE OF THE CANADIAN COUNTY RECORDER IN BOOK 9, PAGE 251, MARKED BY A 3/8" IRON BAR STAMPED "L5 1510" FOUND IN PLACE; THENCE N.89°54'30"E. ALONG THE NORTH LINE OF SAID TRACT HEREIN DESCRIBED, SAME BEING COINCIDENT WITH THE SOUTH LINE OF SAID LOT 1, BLOCK 2 A DISTANCE OF 278.88 FEET TO THE NORTHEAST CORNER OF SAID TRACT, SAME BEING THE SOUTHEAST CORNER OF SAID LOT 1, BLOCK 2, AND A POINT ON SAID PRESENT WESTERLY RIGHT OF WAY LINE OF STATE HIGHWAY 92 (A.K.A. GARTH BROOKS BOULEVARD); THENCE 5.00°05'30"E. ALONG THE EAST LINE OF SAID TRACT HEREIN DESCRIBED, A DISTANCE OF 449.46 FEET TO THE POINT OF BEGINNING; SAID PARCEL CONTAINS 212,863 SQUARE FEET OR 4.8867 ACRES, MORE OR LESS. BASIS OF BEARING: 5.00°05'30"E., THE EAST LINE OF THE SOUTHEAST QUARTER(SE/4) OF SECTION NINETEEN (19), TOWNSHIP TWELVE NORTH (T12N), RANGE FIVE WEST (R5W) OF THE INDIAN MERIDIAN; BETTER KNOWN AS LEELAS PLAZA, 800 GARTH BROOKS BLVD., YUKON, OK.

Scott Whiles, Property Manager LeeLas Plaza, we are here to add the signage criteria into the PUD, to take care of future signs.

Chairman Taylor so we don't have to have each sign come back to the Board?

Mr. Whiles stated that is correct.

Chairman Taylor asked Mitchell is the language correct in this?

Mitchell Hort replied yes.

Chairman Taylor stated I think this is what we asked you to do last time.

Mr. Whiles stated yes. There is a condition in there we would like to read; Central Pylon Sign for Lot 1, also known as LeeLas Plaza.

Chairman Taylor under conditions?

Mitchell Hort yes, he would just like to clarify.

Commissioner Baker asked is Lot 2 & Lot 3 South and West of Lot 1?

Mr. Hort replied that is correct.

Commissioner Hatley stated I would like to make a motion; in the case of the PUD Amendment submitted for Garth Brooks Commercial Park Phase IV, we have read the staff report and received testimony at the public hearing. We find ourselves in agreement with the staff findings. I move that the submitted PUD amendment be approved with the following conditions:

- 1) Change the title of Section a.vii of the Amendment to "Central Pylon Sign for Lot 1, also known as Leelas Plaza.

Seconded by Commissioner Baker.

The Vote:

Ayes: Hatley, Baker, Taylor

Nays: None

Vote: 3-0

Motion Carried

6. ITEM: TO HEAR A REQUEST LG YUKON, LLC/MARTHA ANN SCHULTE TO REZONE FROM C-4 (PLANNED SHOPPING CENTER DISTRICT) TO C-3 (RESTRICTED COMMERCIAL DISTRICT).

PARENT TRACT DESCRIPTION

A TRACT OF LAND LYING IN AND BEING A PART OF THE NORTHWEST QUARTER (NW/4) OF SECTION TWENTY-NINE (29), TOWNSHIP TWELVE (12) NORTH, RANGE FIVE (5) WEST OF THE INDIAN MERIDIAN, SAID TRACT ALSO KNOWN AS LOT ONE (1), BLOCK 87, CANADIAN HEIGHTS 13TH ADDITION TO YUKON, OKLAHOMA, AS SHOWN BY THE RECORDED PLAT THEREOF; AND ANDREW DRIVE AS SHOWN ON THE PLAT OF CANADIAN HEIGHTS 13TH ADDITION TO YUKON, CANADIAN COUNTY, OKLAHOMA, SAID PLAT HAVING BEEN FILED IN THE OFFICE OF THE CANADIAN COUNTY CLERK IN BOOK 4 AT PAGE 22, SAID ANDREW DRIVE VACATED BY JOURNAL ENTRY DATED MARCH 1, 1995, AND RECORDED IN THE OFFICE OF THE CANADIAN COUNTY CLERK IN BOOK 1923 AT PAGE 414 AND BEING PREVIOUSLY RECORDED IN INSTRUMENT NUMBER 2011-185134; SAID TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:
COMMENCING AT A CUT "X" FOUND FOR THE SOUTHWEST CORNER OF THE SAID NW/4; THENCE N 00°15'17" W ON THE WEST LINE OF SAID NW/4, A DISTANCE OF 1,296.56 FEET TO A POINT ON SAID WEST LINE; THENCE N 87°44'43"E PERPENDICULAR TO SAID WEST LINE, A DISTANCE OF 117.00 FEET TO A 3/8" IRON ROD FOUND FOR THE SOUTHWEST CORNER OF SAID TRACT AND THE POINT OF BEGINNING OF THE HEREIN DESCRIBED TRACT; THENCE N 11°33'53" W A DISTANCE OF 35.70 FEET TO A 1/2" IRON ROD FOUND FOR CORNER; THENCE N 00°15'17" W A DISTANCE OF 190.00 FEET TO A MAG NAIL FOUND FOR THE NORTHWEST CORNER;

Design Statement for The Planned Unit Development of Garth Brooks Commercial Park Phase IV

December 10, 2012
Revised 12/20/12
Revised 01/15/13
Revised 01/23/13
Revised 10/13/15

PREPARED FOR:

Milanco, LLC
5400 N. Grand Blvd., Suite 545
Oklahoma City, OK 73112

ORIGINALLY PREPARED BY:



214 East Main | Oklahoma City, OK 73104 | 405-787-6270 | www.craftontull.com

GARTH BROOKS COMMERCIAL PARK – PHASE IV

A Planned Unit Development Yukon, Oklahoma

DESIGN STATEMENT

- **INTRODUCTION**

The project site consists of approximately 4.89 acres (212,863 SF) of vacant land located west of Garth Brooks Blvd. approximately 3,800 feet north of I-40 in Yukon, Oklahoma. Garth Brooks Commercial Park – Phase IV is to be developed as a planned unit development supplemental district – commercial.

- **LEGAL DESCRIPTION**

See Exhibit A

- **OWNER/DEVELOPER**

Milanco, LLC
James H. Milligan 1987 Trust
The John M. Coffey Revocable Trust dated April 26, 2011
Redhawk Enterprises, LLC
Ronald H. White

- **SITE AND SURROUNDING AREAS**

This PUD property is presently a portion of undeveloped and unplatted land within the Garth Brooks Industrial Park property, and generally comprise lots 4 and 5 of the Garth Brooks Industrial Park Preliminary Plat. The land to the north and south of the project site consists of commercial uses. The adjoining property to the west contains existing residential units within the Stone Creek Addition. Yukon Middle School is located east of the property, across Garth Brooks Blvd.

Current Zoning:

Subject Site:	C-4, Planned Shopping Center District
North:	C-3, Restricted Commercial District A, Agricultural District
East:	C-3, Restricted Commercial District A, Agricultural District
South:	C-5, Automotive and Commercial Recreation District
West:	R-1, Single Family Residential District

- **PHYSICAL CHARACTERISTICS**

The general slope of the land is from southwest to northeast with a drop of roughly twelve feet across the property. The property is a vacant field.

The west side of the site drains to an existing storm sewer that drain to the north, and the east side drains to Garth Brooks Blvd.

According to FEMA map number 40017C0410H dated September 26, 2008, the subject property is not located in the 100 year flood plain.

See Exhibit C – Preliminary Plat for reference.

- **GENERAL PLANNED UNIT DEVELOPMENT CONCEPT**

This PUD is presented in order to allow the development of this property in a manner that is similar to the Garth Brooks Commercial Addition. The property is currently zoned as C-4, but requires a 200,000 SF minimum lot size. This property has less than 200,000 SF, and therefore cannot be developed under current zoning development regulations. To resolve this, the property will be rezoned to C3. The intent of this PUD is to modify parts of the development regulations for this property that currently do not permit the development of this property in a fashion similar to the surrounding area.

The subject property is planned to be divided into 3 lots. Two of the lots would front onto Garth Brooks Blvd, while the third would occupy the west half of the property. The third lot would gain access to Garth Brooks Blvd. by means of a private access easement and drive that would run across and between the front two lots.

- **SERVICE AVAILABILITY**

- **STREETS**

The site is located along the west side of Garth Brooks Blvd.

- **WATER**

There is an existing 12" waterline located on the west side of Garth Brooks Blvd. The proposed lots will be served by the Yukon municipal water system. Water lines, necessary fire hydrants and required easements will be planned and installed as part of the development process in accordance with the City of Yukon standards.

- **SANITARY SEWER**

Sanitary sewer lines are located along the west and north side of the property. Sanitary sewer lines and required easements will be planned and installed as part of the development process in accordance with the City of Yukon standards.

- **STORM WATER DRAINAGE**

The necessary drainage improvements and easements will be provided in accordance with the City of Yukon standards. Detention will be required with the development of each lot unless otherwise approved by the City of Yukon.

- **OTHER UTILITIES**

Gas, electric, telephone and cable lines are available, and are expected to adequately meet the needs of the development. All necessary steps will be followed to coordinate the efforts of the various utilities in order to provide service to the site.

- **USE AND DEVELOPMENT CONDITIONS**

The Planned Unit Development of the Garth Brooks Commercial Park Phase IV shall comply with city zoning regulations for the C-3, Restricted Commercial District except that the following restrictions will apply:

1. Uses that will not be permitted:
 - a. Oil and gas wells, drilling
 - b. Automobile service station
 - c. Bar
 - d. Beer Sales for consumption off the premises
 - e. Billiard or pool parlor
 - f. Bowling alley
 - g. Gasoline service station
 - h. Ice vending
 - i. Liquor Store
 - j. Motion picture theatre
 - k. Postal service facilities
 - l. Private Club permitting the consumption of alcoholic beverages
 - m. Taxicab stand
 - n. Theater
2. Bulk Regulations:
 - a. Minimum Lot Area: Per C-3 Ordinance
 - b. Minimum Lot Width at Building Line: 100 feet. There is no minimum lot width at building line for corner lots.
 - c. Maximum Lot Coverage: Per C-3 Ordinance

- d. Minimum Front Yard: 50 feet
 - i. There shall be no front yard setback requirement for the west lot (Lot 3) except for those required by building code.
- e. Minimum Rear Yard: Per C-3 Ordinance
- f. Minimum Side Yard: Per C-3 Ordinance
- g. Other Yard Setbacks: 25 feet from the private access easement
- h. Height: Per Ordinance

• **OTHER DEVELOPMENT REGULATIONS**

1. Access:

- a. Access to the site will be provided by one proposed drive off of Garth Brooks Blvd, as shown on the approved preliminary plat for the Garth Brooks Industrial Park (See Exhibit B).
- b. Lots within this PUD will not be required to have frontage on an approved street. Access to individual lots within the PUD may be permitted to be from a private drive. The private drive shall be placed within a common area or easement designated for access and maintenance purposes. Access to the individual buildings shall be provided by private shared access drives that will provide internal circulation. Private shared access drives shall have a minimum pavement width of 20 feet for one-way drives and 24 feet for two-way drives.
- c. The existing oil lease driveway north of the subject property shall be removed with the development of this PUD.

2. Parking

- a. The size and number of parking spaces shall be in accordance with the City of Yukon Zoning Ordinance.
- b. An individual platted lot is not required to provide on-site parking. Required parking may be provided within a common area/private driveway with the understanding that the required drive isle width will be maintained. Off-site shared parking shall be permitted in order to comply with parking requirements. Off-site parking is further limited to the boundaries of this PUD.

3. Landscaping

- a. All landscaping within this PUD shall meet the following requirements:
 - i. A minimum of 10% of each developed site shall be landscape area.
 - ii. For every 250 square feet of required landscape area, each site shall be required 1 medium tree and 2 standard shrubs.
 - iii. For every five parking spaces, each site will be required 1 medium tree and two standard shrubs, inclusive of the City of Yukon requirement.
 - 1. Every parking space shall be within 75' of a medium or large tree.
 - iv. Plant size requirements are as follows:

1. A large tree shall be a minimum of 3" in caliper.
 2. A medium tree shall be a minimum of 2" in caliper.
 3. A standard shrub shall be a minimum 5-gallon in size.
 4. A small shrub shall be a minimum of 3-gallon in size.
 5. A perennial shall be a minimum of 1-gallon in size.
- v. 50% of required trees and 50% of required shrubs may be exchanged as follows:
1. 3 medium trees = 2 large trees
 2. 1 medium tree = 3 small trees
 3. 1 standard shrub = 2 small shrubs
 4. 1 standard shrub = 3 perennials
- vi. 30% of all plant material shall be evergreen.
- vii. 60% of required landscaping shall be in the front and side yards of each development.
- viii. Species for each category shall be chosen from the approved list in Exhibit D.
- b. A green space of at least 5 feet shall be provided between the private access drive and a building or parking lot and shall consist of the following:
- i. Medium Trees placed a maximum of 40' OC.
- c. A green space of at least 5 feet shall be provided between the property line along Garth Brooks Blvd and parking lot and shall consist of the following:
- i. Shrubs placed a maximum of 5' OC, species which will mature to a minimum of 5' in width, 4' in height.
 - ii. Medium or Large Trees placed a maximum of 35' OC.
- d. A green space of at least 10 feet shall be provided along the west boundary of this PUD and shall consist of the following:
- i. Medium trees spaced a maximum of 25 feet on center, or Large Trees spaced a maximum of 30' on center.
 - ii. Turf/sod, landscape beds, or combination thereof.
- e. All disturbed areas shall be planted with strip sod.
- f. Owner shall provide irrigation for all new landscape material.
4. Screening
- a. 6' sight-proof screening shall be provided along the western boundary of this development. Said screening shall be constructed of wood with brick columns with footings on 24' centers and shall be solid and opaque.
 - b. Dumpsters shall be consolidated where practical and located within an area screened by a fence or masonry wall of sufficient height that screens the dumpster from public streets and residences and shall be placed no closer than 20 feet from all property lines adjacent to residential zoning/use.

5. Signage

- a. Freestanding Pylon Signage:
 - i. There shall be no more than 3 freestanding signs in this PUD. The

Formatted: Font color: Red

sign requirements are as follows:

1. Maximum height: 24'
2. Maximum display area: 216 square-feet
- ii. A sign that contains the name of any business located within this PUD is deemed accessory, even if the sign is not placed on the parcel where the business is located, as long as the business development and the sign are located within this PUD.
- iii. Non-accessory signs are specifically prohibited in this PUD.
- iv. Electronic Message Display signs shall be permitted, with the provision that the signs can be dimmed from dusk until dawn.
- v. No permit for a sign will be given without Specific Plan approval, which would include elevations of the sign that would indicate the height, materials and display area.
- vi. The signs shall be covered with a material consistent with the buildings they serve.
- vii. ~~For signs identifying multiple tenants within one of the lot developments~~Central Pylon Sign for Lot 1, a/k/a Leelas Plaza:
 1. Tenant panels shall be of translucent background and silhouetted letters on Plexiglas face.
 2. Letter size: proportional letters are required; 16" maximum leading capital, 12" maximum following lower case letters.
 3. Logos may be allowed subject to the Landlord's review and approval.
 4. Lettering with accompanying logos shall be centered in respective panel(s).
 5. No more than one row of letters per leased space(s) is allowed.

b. Wall Signage:

- i. Dimensions: Wall sign shall be against the wall of the building projecting no more than 12 inches from the building surface. Sign shall be of ample size for ease of legibility from frontage road, but in no case shall it be greater than 6' in height or 14' in width. Maximum square foot of sign shall not exceed 84-sf.
- ii. Location: Wall sign shall be located and centered on the exterior wall above the individual storefront.
- iii. Fabrication:
 1. Wall sign shall be of channel letters on background panel and raceway mounted.
 2. Premium quality fabrications are required. Hums, flickers and light leaks are not permitted. Attachment devices, bolts, clips, threaded rods, fasteners, tubes, raceways, conduit and other mechanisms are to be concealed from public view.
 3. Sign shall be internally illuminated.
 4. All metal sign components shall be primed and painted with polyurethane paint system.

5. Metal fastenings and clips of all types, shall be hot dipped galvanized iron, stainless steel or brass. Black iron materials of any type are not permitted.
 6. Exposed crossovers between letters or words are not permitted.
 7. No cabinet signs are permitted.
 8. No flashing, scintillating, moving, sequencing or audible signs are permitted.
- iv. Signs must comply with all codes and regulations, must bear the U.L. label and must have current sign permits.
- c. Storefront Graphics:
- i. Occupant, at occupant's option, may provide additional identity with applied storefront graphics subject to the following:
 1. Storefront window signs may include only the occupant's logo, name, licensed and/or certified personnel, website address and/or hours of operation.
 2. Storefront graphics are to be located at the pedestrian level on the inside face of the storefront glass.
 3. Graphics are to be translucent (similar to frosted glass), reverse-reading and applied directly to the interior of the glass surface.
 4. Graphics on storefront glass shall be computer cut flat vinyl graphics (text/letter/logos).
 5. Maximum allowable area of signage is subject to Landlord's review and approval.
- d. General Requirements and Restrictions.
- i. All signage lettering shall be restricted to the occupant's trade name. Such designation shall not include any specification of ancillary uses or departments.
 - ii. Letter type(s) shall be selected from the standard catalogues of commercially available letters type designs.
 - iii. All signs, including fastening devices and final electrical connection, shall be furnished and installed by the occupant at its expense. Sign construction shall be in accordance with applicable state and/or local authorities. Components shall bear the "UL" inspection labels (transformer, wire, etc). Occupant must obtain their own permit.
 - iv. Occupant's sign contractor shall repair any damage to any other work caused by his work.
 - v. Occupant shall be fully responsible for the operations of occupant's sign contractors.
 - vi. All sign installation will be coordinated with the Owner/Landlord prior to initiation of any work by the occupant and/or his subcontractors.
 - vii. All wall signage shall be reviewed and approved by the Property Owner/Landlord for compliance to this PUD prior to submittal to

the City of Yukon for sign permit. Any request for variance to this signage criteria shall require Planning Committee approval prior to any submittal to the City of Yukon for sign permit.

6. Lighting

- a. Provide site illumination to achieve maintained average of at least three foot-candles throughout all parking areas.
- b. Provide site illumination to achieve a maintained average of at least six foot-candles pedestrian walkways and common areas, within areas of concealment in need of visual access, and at all building entries and exits.
- c. All site lighting shall be located and installed in a manner to minimize light trespass on adjacent properties by utilizing cutoff luminaires, house-side shields, and/or light-limiting accessories, as needed.

7. Sidewalks

- a. A sidewalk shall be provided along Garth Brooks Blvd and along the private access drive.
- b. Sidewalks shall be provided within the development as needed to provide ADA compliant pedestrian connections to Garth Brooks Blvd.

8. Common areas

- a. There will be no common areas with this development. Other than the private access drive, the owner of each lot will be responsible for the installation and maintenance of improvements on their respective lot.
- b. An access easement will be provided with the filing of the final plat, for the purpose of establishing perpetual maintenance and improvement responsibilities for the private shared access drive.
- c. The City of Yukon shall have the authority to enforce covenants and restrictions pertaining to maintenance of the private shared access drive.
- d. A property owners association will not be required.

9. Architecture

- a. Exterior building wall finishes on all structures, exclusive of windows and doors, shall consist of a minimum 70% brick veneer, rock or stone masonry. No more than 30% EIFS, stucco, wood, or cement-board shall be permitted. Exposed metal or exposed concrete block buildings shall not be permitted.

10. Other Requirements

- a. Drive-thru windows shall not be permitted to face Garth Brooks Blvd.

• DEVELOPMENT SEQUENCE

Developmental phasing shall be allowed as a part of the development of this PUD. The first phase shall include the shared access drive and extension of water and sanitary sewer mains required for development of this PUD.

• MASTER DEVELOPMENT PLAN

1. The Master Development Plan has been prepared and is attached to this Design Statement as a part of the application for rezoning. The Development Plan designates the design concept for the commercial site to be platted. The Master Development Plan shall be attached to this Design Statement as a part of the permanent record of the Garth Brooks Commercial Park Phase IV Planned Unit Development Zoning.

Applications for building permits in this PUD must include a Specific Plan that depicts the location of the proposed building permit. Said applications must also include the following items, to determine compliance with the requirements of this PUD:

- Site Plan
- Landscape Plan
- Grading and Drainage Plan
- Lighting Plan
- Building Elevations
- Signage

2. No building permit shall be issued in this PUD without approval of these items by the Planning Commission.

- **EXHIBITS**

The following exhibits are hereby attached and incorporated into this PUD. These exhibits are:

- EXHIBIT A – Legal Description
- EXHIBIT B – Master Development Plan
- EXHIBIT C – Preliminary Plat
- EXHIBIT D – Permitted Plantings



DATE: November 23, 2015
FROM: Mitchell Hort, Director
TO: City Manager & City Council
RE: Deviation of a Planned Unit Development of The Commons

MEMORANDUM

Attached are the approved minutes from the November 9, 2015 Planning Commission Meeting for recommendation and approval of The Commons LLC for a proposed deviation from the PUD. There shall be a reopened PUD to review the requirement for architectural design; such as dormers, shutters, additional parking spaces and exterior features and components to coincide with current trends for the entire development.

A tract of land situated in the Southeast Quarter (SE/4) of Section Thirty (30), Township Twelve North (12N), Range Five West of the Indian Meridian (R5W.I.M.), Canadian County Oklahoma; NW Corner of Health Center Parkway and Professional Circle.

4. ITEM: TO HEAR A REQUEST BY DAVID RHOADES FOR A DEVIATION OF THE PLANNED UNIT DEVELOPMENT DESIGN STATEMENT FOR THE COMMONS. A TRACT OF LAND SITUATED IN THE SOUTHEAST QUARTER (SE/4) OF SECTION THIRTY (30), TOWNSHIP TWELVE NORTH (12N), RANGE FIVE WEST OF THE INDIAN MERIDIAN (R5W.I.M.), CANADIAN COUNTY OKLAHOMA, MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGINNING AT A POINT 914.25 FEET NORTH (N 00°04'21" E) OF THE SOUTHWEST CORNER OF SE ¼ OF SAID SECTION 30; THENCE CONTINUING NORTH (N 00°04'21" E) ALONG THE WEST BOUNDARY OF SE ¼ OF SAID SECTION 30 A DISTANCE OF 559.18 FEET; THENCE EAST (N89°40'22" E) A DISTANCE OF 655.16 FEET TO A POINT ON THE WEST BOUNDARY OF HEALTH CENTER PARKWAY; THENCE SOUTHEASTERLY ALONG WEST BOUNDARY OF HEALTH CENTER PARKWAY ON A CURVE TO THE LEFT, (CHORD BEARING S 10°48'28" E – CHORD DISTANCE 192.02 FEET) WITH A RADIUS OF 450.00 FEET AND A DELTA OF 24°38'17", A DISTANCE OF 193.50 FEET, THENCE SOUTHEASTERLY ALONG A CURVE TO THE RIGHT, (CHORD BEARING S 21°02'15" E – CHORD DISTANCE 151.73 FEET) WITH A RADIUS 1932.28 FEET AND A DELTA OF 04°30'01", A DISTANCE OF 151.77 FEET; THENCE SOUTHWESTERLY (S 28°41'16" W) A DISTANCE OF 34.11 FEET; THENCE SOUTHWESTERLY (S 75°39'11" W) A DISTANCE OF 334.69 FEET THENCE SOUTHWESTERLY ALONG A CURVE TO THE LEFT, (CHORD BEARING S 46°32'12" W – CHORD DISTANCE 268.57 FEET) WITH A RADIUS 275.00 FEET AND A DELTA OF 58°27'32", A DISTANCE OF 280.58 FEET; THENCE N 72°52'58" W A DISTANCE OF 220.54 FEET TO THE POINT OF BEGINNING. SAID TRACT CONTAINING 7.7884 ACRES.

David Rhoades, representing the Commons. The reason for the deviation is when we attempted to start this building there was some architectural design that did not fit within the PUD. It was not our desire to create a cookie cutter development; we wanted to add some architectural roof vents, dormers. We just want a more current looking building.

Chairman Taylor asked would you be adjusting all the buildings or just the ones going forward?

Mr. Rhoades stated just the ones going forward and we would like to add additional parking as we continue to grow out there.

Chairman Taylor asked Mitchell is staff satisfied with the new language?

Mitchell Hort replied yes.

Commissioner Hatley asked are we not certain what the new criteria will be? Since it states that it will be brought to the Director later?

Mr. Rhoades states as far as architectural – the building is represented in the drawing that's attached showing the dormers and other changes in the front.

Commissioner Baker stated I want to be clear what we are voting on; we are voting that an unspecified number of parking spaces can be added and are we exact on what kind of architectural changes, materials? Or is it we are voting for this to go forward and you won't have to bring it back to Planning Commission next time, just to the Director?

Mitchell Hort replied if we believe it to be a significant departure from what you approve; it will need to come back to the Planning Commission. What we are going to use is the drawing or elevation that he has provided and if it looks similar to that, we'll approve it; if it looks different than that, we'll bring it back to you. The parking; the reason he is being a little evasive on the parking, it is in a drainage easement and he is going to have to spend money on engineering plus cost to try to increase that parking.

Mr. Rhoades and it make come to the point it's not going to be feasible. We meet the parking criteria now.

Commissioner Baker stated so it's just the dormers that are out of compliance?

Mr. Hort replied yes along with some shutters that he is adding.

Commissioner Baker stated so really it's like the medical buildings across the street?

Mr. Rhoades stated yes on Professional Circle.

Commissioner Baker stated I would like to make a motion; In the case of the Application for deviations from/additions to the PUD for The Commons office development, submitted by David Rhoades on behalf of the Commons of Yukon, LLC, we have read the staff report and received testimony at the public hearing. We find ourselves in agreement with staff findings including all attachments cited in the staff reports. I move that this item be recommended for approval to the City Council with the following conditions:

- 1) Prior to issuance of a building permit for any ~~the~~ remaining structures, the Applicant shall submit information to the Community Development Director that illustrates the proposed architecture and demonstrates the compatibility of said design with the rest of the complex. Said submittal shall include structure height and material palette as well as an elevation drawing. Such review will allow for deviations from the original complex concept; however, if determination cannot be made that any design is consistent aesthetically with the complex as a whole, said design shall be reviewed for denial or approval by the Planning Commission.
- 2) Modify the PUD exhibits to include an exhibit referencing the proposed additional parking. This can be accomplished by revising the original Exhibit E "Paving, Parking and Pedestrian adding a legible plan titled Exhibit E-1 "Additional Parking Area" to the PUD. Said revisions shall be accomplished prior to this time being forwarded to City Council for review and approval.

Seconded by Hatley.

A roll call was taken.

The Vote:

Ayes: Taylor, Baker, Hatley

Nayes: None

Vote: 3-0

Motion Carried

PLANNED UNIT DEVELOPMENT
THE COMMONS
YUKON, OKLAHOMA
-
DESIGN STATEMENT

Original May 9, 2006

Amended October 13, 2014

Amended October 25, 2015

Prepared By:

E. D. Hill Surveying & Engineering Co.

510 Colcord Drive

Oklahoma City, Oklahoma 73102

(405)232-2208

PLANNED UNIT DEVELOPMENT

THE COMMONS

YUKON, OKLAHOMA

-

DESIGN STATEMENT

-

TABLE OF CONTENTS

1.0	INTRODUCTION
2.0	LEGAL DESCRIPTION
3.0	THE OWNER/DEVELOPER
4.0	SITE, ZONING AND CONCEPT
5.0	SURROUNDING ZONING AND LAND USE
6.0	THE CONCEPT
7.0	AVAILABILITY OF SERVICES
8.0	SPECIAL DEVELOPMENT REGULATIONS
8.1	Use and Development
8.2	Access and Parking
8.3	Landscaping, Open Space and Screening
8.4	Site Design Requirements
8.5	Lighting Restrictions
8.6	Signage
8.7	General Provisions
9.0	EXHIBITS

1. INTRODUCTION

The Planned Unit Development of The Commons consists of approximately 7.8 acres and is located within the Southeast One-Quarter (SE1/4) of Section Thirty (30), Township Twelve North (T-12-N), Range Five West (R-5-W), of the Indian Meridian, Canadian County, Yukon, Oklahoma. The subject property is generally located one-quarter mile south of Interstate 40 on the west side of Health Center Parkway. The property is presently zoned "C-5" Commercial District. The proposed use of the property is for office and commercial development.

2.0 LEGAL DESCRIPTION

The legal description of the property comprising this Planned Unit Development of The Commons is as follows:

A Tract of Land Situated in the Southeast Quarter (SE/4) of Section Thirty (30), Township Twelve North (12N), Range Five West of the Indian Meridian (R5W.I.M.), Canadian County Oklahoma, More Particularly Described as Follows:

Beginning at a Point 914.25 Feet North (N 00°04'21" E) of the Southwest Corner of SE 1/4 of said Section 30; Thence Continuing North (N 00°04'21" E) Along the West Boundary of SE 1/4 of said Section 30 a Distance of 559.18 Feet; Thence East (N 89°40'22" E) A Distance of 655.16 Feet to a Point on the West Boundary of Health Center Parkway; Thence Southeasterly Along West Boundary of Health Center Parkway on a Curve to the Left, (Chord Bearing S 10°48'28" E – Chord Distance 192.02 Feet) with a Radius of 450.00 Feet and a Delta of 24°38'17", a Distance of 193.50 Feet, Thence

Southeasterly Along a Curve to the Right, (Chord Bearing S 21°02'15" E – Chord Distance 151.73 Feet) with a Radius 1932.28 Feet and a Delta of 04°30'01", a Distance of 151.77 Feet; Thence Southwesterly (S 28°41'16" W) a Distance of 34.11 Feet; Thence Southwesterly (S 75°39'11" W) a Distance of 334.69 Feet; Thence Southwesterly along a Curve to the left, (Chord Bearing S 46°32'12" W – Chord Distance 268.57 Feet) with a Radius 275.00 Feet and a Delta of 58°27'32", a Distance of 280.58 Feet; Thence N 72°52'58" W a Distance of 220.54 Feet to the Point of Beginning.

Said Tract Containing 7.7884 Acres.

3.0 THE OWNER/DEVELOPER

The owner of the property comprising this Planned Unit Development is Bodin-Roy Investments, L.L.C., P. O. Box 851404, Yukon, OK 73085, (405) 323-0696; the developer of this Planned Unit Development is MBM, Inc., 1429 Health Center Parkway, Yukon, OK 73099, (405) 323-0696. Architect for the project is Dain Miller, Miller Architects, 7017 North Robinson Avenue, Oklahoma City, OK 73116; Tele: (405) 843-6656.

4.0 SITE, ZONING, & CONCEPT

The subject property comprising this request is in the midst of a rapidly developing area of Yukon lying south of Interstate 40 along either side of Garth Brooks Boulevard.

Several of the adjoining properties are in the process of being developed. The surrounding zoning and land use is as follows:

North – Adjoining the entire northern boundary of the subject site is property which is zoned "C-5" Commercial and is undeveloped. Further to the north and east is the Integris Canadian Valley Regional Hospital. Further to the north lies Interstate 40.

West – Adjoining the entire western boundary of the subject property is property which is located within the city limits of the City of Oklahoma City and is zoned “AA”

Agricultural and is undeveloped.

South – Adjoining the southern boundary of the subject property is a proposed street which was included in Section 6, Yukon Parkway West. Further to the south is property which is zoned “C-5” Commercial and undeveloped.

East – Adjoining the entire eastern boundary of the subject site is Health Center Parkway, a boulevard street providing access to Garth Brooks Boulevard and the Integris Hospital. Further to the east is property which is zoned “C-3” and is being developed as Professional Circle.

The existing zoning on the subject property is “C-5” Commercial District and the property is undeveloped.

5. SURROUNDING ZONING AND LAND USE

The subject site comprising this Planned Unit Development is currently vacant of any structures. There is presently some vegetation consisting primarily of native grasses and no significant tree cover on the site. The site is relatively flat gently sloping to an open drainage swale located along the northern boundary of the site. The soils on the site are typical for this area, primarily consisting of Norge – Bethany Association, 3 to 5 percent slopes of Norge – Bethany Association is typified by deep, well drained, nearly level to sloping loamy soils that have a clayey and loamy subsoil.



The elevation of the Planned Unit Development site ranges from an elevation of 1371 at the north center of the site to 1360 at the southwest corner of the site. Generally the site is relatively flat with a drainage swale running along the northern and western boundary of the subject property. The site generally falls from north central to southwest across the site. Storm water improvements have already been made for this site.

6.0 THE CONCEPT

The concept for this Planned Unit Development of The Commons is for a mid-sized office development. The development is envisioned as a mix of general office and medical office uses to be constructed on the site. The development is to include landscaping and building restrictions that will compliment the surrounding area.

7.0 AVAILABILITY OF SERVICES

Because this Planned Unit Development site is located within an urbanized area of the city, all city services are presently available to serve the property. Services are as follows:

Water - Water is presently available to serve the site from existing and proposed water mains located adjacent to the subject property. There is presently a water main located on the west side of Health Center Parkway. This line will be extended into the subject property to provide domestic water and fire protection.

Sanitary Sewer - Sanitary Sewer is available to serve the site from an existing sanitary sewer line located at the southeast corner of the subject property.

Fire Protection – Fire Protection is available for the subject site from existing City of Yukon fire stations. Appropriate fire lines and hydrants will be extended throughout the development as required.

Gas, Electricity and Telephone - Utility lines for all normal services are available. Easements will be coordinated with the utilities prior to filing the final plat.

8.0 SPECIAL DEVELOPMENT REGULATIONS

The following Special Development Regulations and/or limitations are placed upon the development carried out under this Planned Unit Development. Certain zoning districts and regulations referred to in this text shall be those that appear in the Planning and Zoning Code of the City of Yukon, as amended. For purposes of clarification and interpretation, the operative and controlling language and regulations of such zoning districts shall be the language and regulations applicable to the referenced zoning districts as contained in the City of Yukon's Planning and Zoning Code, as amended. In cases of conflict between provisions of the Planning and Zoning Code, 2002, and the provisions of the Planned Unit Development, the Planned Unit Development provisions shall supersede. The regulations are as follows:

8.1 USE AND DEVELOPMENT

The use and development regulations of the "C-3" Restricted Commercial District shall govern the development of this Planned Unit Development site, except as modified herein.

8.2 ACCESS AND PARKING

Access to Health Center Parkway and Professional Circle from this Planned Unit Development shall be as shown on the Master Development Plan (Exhibit "A"), and

stated herein to the following:

1. There shall be a limit of one (1) access point to Health Center Parkway from this Planned Unit Development.
2. There shall be a limit of one (1) access point to Professional Circle from this Planned Unit Development.

8.2.3 All measurements stated herein shall be measured centerline to centerline.

8.2.4 A parking "bank account" is hereby established for development within this PUD. Said "bank account" contains a minimum commitment of 274 parking spaces to be constructed by build out of this PUD. As construction occurs, the number of constructed parking spaces shall be subtracted from the balance of the "bank account". At build out of the PUD, the bank should be at or below 0. At no time shall there be less parking constructed than required for the buildings completed.

The parking requirement for all properties within this Planned Unit Development shall be determined by the cumulative square footage of all structures. The required parking for offices within this Planned Unit Development shall be that which is required in the City of Yukon Off-Street Parking Requirements (Section 406.10-11), that is, for the first 12,000 square feet of development, 1 parking space per 200 square feet of Gross Leasable Area (GLA); from 12,001 to 48,000, 1 parking space per 300 square feet of GLA; Over 48,000 square feet, 1 space per 350 square feet GLA. For Medical services: General, the parking requirements shall be as stated herein for offices or alternatively 7 spaces per doctor on duty and 2 spaces per 3 employees, whichever is less. For all other uses other than office and medical, the applicable requirements of the City of Yukon Off-

Street Parking Requirements shall apply. All parking spaces shall be constructed with dimensions of 9 feet wide by 20 feet in length. A single 9'x20' space shall be reserved in front of the entry of each structure for both handicap and emergency access into the building.

Required lot frontage and access to a public street for lots within this Planned Unit Development shall be through the Common Lot "A" access drive and common parking lots of this site. Common Lot a shall be a minimum of 30 feet in width and be constructed of concrete per City street standards. A cross access and parking agreement and appropriate covenants and restrictions shall be recorded for these properties. No further public street frontage and/or access shall be required for these lots.

8.3 LANDSCAPING, OPEN SPACE AND SCREENING

The following landscaping and open space provisions shall apply to this Planned Unit Development of The Commons. The provisions are as follows:

8.3.1 Each Lot within this Planned Unit Development shall have a minimum of ten percent (10%) of the gross area of each lot developed as landscape open space consisting of trees, shrubs, bushes, groundcovers, flowerbeds, boulders, grass and other such features. Such landscaping shall be spread throughout the development of each lot.

8.3.2 Trees and shrubs as required by this Planned Unit Development shall be installed throughout the development of this Planned Unit Development and in such areas

as described herein. A detailed landscape plan including, but not limited to, plant/tree species, planting size, and planting/sprinkler method details, will be submitted with each building permit application for site development within this PUD.

8.3.3 An open space area shall be maintained along the entire northern boundary of thirty-five (35) feet and western boundary of seventy-five (75) feet of this Planned Unit Development. Said open space area be the location of the drainage swale and shall be free and clear of all structures that would impede drainage.

8.3.4 Trees shall be planted along the public street frontage(s) of each lot so that there shall be an average of one (1) tree for every twenty-five feet (25') of frontage of said lots. Trees as required by this provision may be evergreen or deciduous, however, the trees must be at least six (6) feet in height when planted.

8.3.5 All landscape areas shall be maintained so that plant material is regularly watered by controlled irrigation and trimmed and any dead plant material is replaced by the property owner in a timely (same planting season) manner.

8.3.6 Common Lot "A" shall not be used in the calculation of required open space for this Planned Unit Development.

8.3.7 An area equivalent to five percent (5%) of the required parking area will be devoted to landscaping to be placed in the parking area. This landscaped open space may count towards meeting other requirements of this Planned Unit Development.

8.4 SITE DESIGN REQUIREMENTS

The following requirements shall be in effect for the development of this Planned Unit Development.

8.4.1 The maximum height of buildings permitted within this Planned Unit Development shall be two (2) stories and no more than **forty-five (45) feet in height** and shall comply with the building setbacks of the City of Yukon except as specified herein.

8.4.2 A fifty (50) foot building setback line shall be established along the east and south PUD boundaries adjacent to Health Center Parkway and Professional Circle; a thirty-five (35) foot building setback along the west boundary and a thirty-five (35) foot building setback along the north boundary. In addition, the only interior setback will be a twenty-five (25) foot building line along the fronts of each lot. There shall be a minimum building separation of ten (10) feet.

A. A clock tower may be constructed in the landscape area along Health Center Parkway and Professional Circle.

B. Buildings to be constructed within this Planned Unit Development shall have an exterior vertical wall finish constructed of brick, masonry, rock, stucco or other similar construction exclusive of doors and windows.

C. Buildings to be constructed within this Planned Unit Development shall be constructed out of a similar and/or compatible material so as to create a development **with a evolving architectural flexibility in relation to exterior features and components to**

coincide with current trends for the entire development.

8.4.6 Pitched roofs shall be utilized on all buildings within this Planned Unit Development. Architectural roof features may include dormers, chimneys, and architectural roof vents. The roof pitch shall be a maximum 12:12.

8.5 LIGHTING RESTRICTIONS

The following building restrictions shall apply to the development of this Planned Unit Development of The Commons:

8.5.1 Lighting to be installed as a part of the development of this Planned Unit Development site shall be directed down and away from adjoining properties and shall be shielded to decrease light spill-over.

8.5.2 Lighting to be installed as a part of the development of this Planned Unit Development of The Commons shall be uniform in style and appearance to create a unified appearance.

8.6 SIGNAGE

The following signage restrictions shall apply to the development of this Planned Unit Development of The Commons. The regulations are as follows:

8.6.1 Signs in this Planned Unit Development shall be designed to be aesthetically coordinated with the building development and may be constructed out of one of the following materials or a combination of the following materials to include sandblasted High Density Urethane (HDU) or redwood, Acrylic, Aluminum, Cast-stone, or Natural or man-made masonry products.

8.6.2 Portable type signs, whether mounted permanently or not, shall not be permitted within this Planned Unit Development of The Commons.

8.6.3 Monument (ground) signs shall be the only ground signs allowed in this Planned Unit Development, other than the Clock Tower and such signs shall be architecturally compatible with the development of the site.

8.6.4 Flashing signs or signs with moving letters and/or words shall not be permitted within this Planned Unit Development.

8.6.5 Pole signs and individual ground-mounted Tenant ID signs shall not be permitted in the development of this Planned Unit Development.

8.6.6 The dimensions and display area of all ground signs within this PUD shall conform to the sign requirements of the City of Yukon.

8.6.7 Development Identification entrance ground signs not exceeding

eight (8) feet in height and fourteen (14) feet in width with actual lettering contained within a space no greater than 8 feet by 6 feet. Said signs shall be permitted on both sides of the entrance drives off of Health Center Parkway and Professional Circle. Such signs shall be built in general conformance with the conceptual signage plan made a part of this PUD and shall be designed in such a way that they will not create a vehicle sight restriction. The location and size of such signs shall be submitted for review and approval with the City of Yukon planning staff.

8.6.8. One (1) building wall mounted sign is allowed to be installed per tenant not exceeding three (3) feet in height by four (4) feet in length and twelve (12) square feet of display area shall be permitted at each building entrance below the soffit line within this PUD. Such signs shall be located near the building entrance(s) below the soffit line and shall be constructed in general conformance with the conceptual signage plan made a part of this PUD.

8.6.9 A clock tower showing the name of the development may be constructed at the corner of Health Center Parkway and Professional Circle. The clock tower shall not exceed thirty (30) feet in height and shall be constructed out of the same material as the buildings on the site. The width of the clock tower shall be no greater than fifteen (15) feet. The maximum sign area shall be no greater than 3 feet by 15 feet.

8.7 GENERAL PROVISIONS

The following General Provisions shall apply to the development of this Planned Unit Development.

8.7.1 Property contained within this Planned Unit Development shall be platted.

8.7.2 Property within this Planned Unit Development shall be architecturally designed and engineered and submitted for approval by the architectural design committee prior to construction.

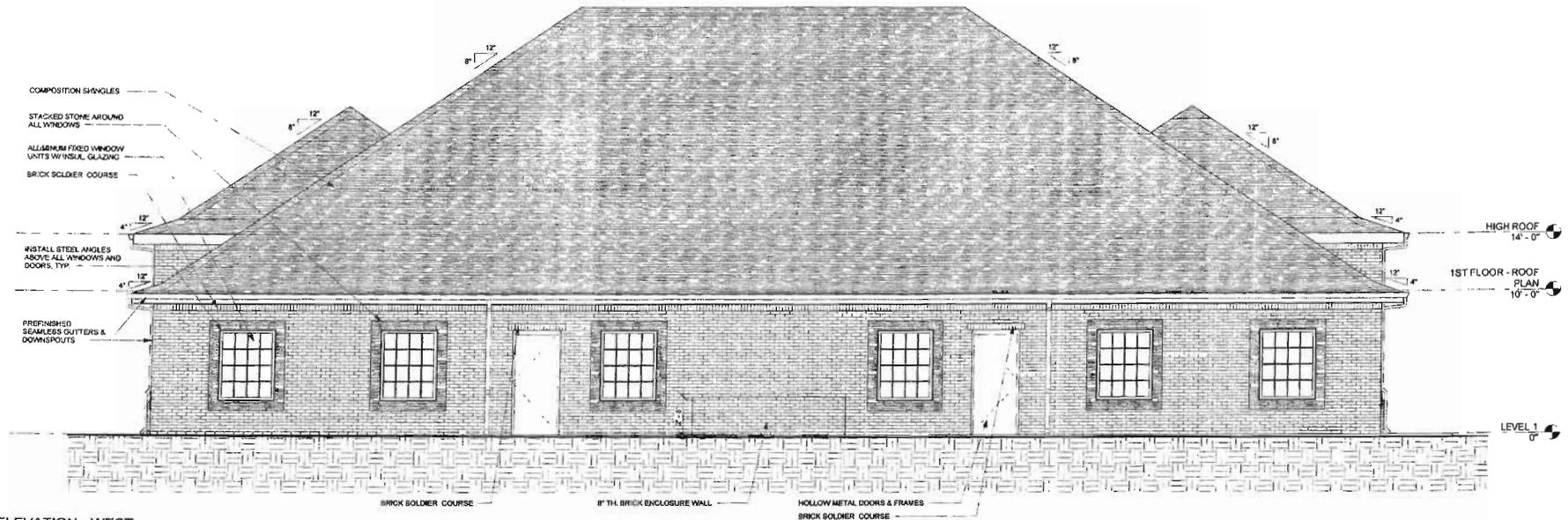
8.7.3 Applications for building permits in this PUD must include an overall PUD site plan that depicts the location of the proposed for building permit building(s) and the size and address of all existing buildings as well as all existing parking and landscaping in the PUD and parking and landscaping proposed for the building(s) for which a building permit is requested.

8.7.4 Trash receptors shall be located within an area screened by a 6' high fence or masonry wall. Trash receptors sites shall be placed such that the service doors are screened from adjacent public streets (service doors should be oriented such that they are facing the interior of the development).

9.0 EXHIBITS

"A"	Master Development Plan
"B"	Topography Map
"C"	Conceptual plan
"D"	Landscape Plan
"E"	Paving, Parking and Pedestrian Plan
	"E1" Additional Parking Plan
"F"	Addressing and Sign Plan
"G"	Conceptual Elevation
"H"	Conceptual Drainage Plan
"I"	Additional Conceptual Elevation Details

The Commons
 Pub Renovation
 11/9/2015



2 ELEVATION - WEST
 14' x 1' 0"



1 ELEVATION - EAST
 14' x 1' 0"

New Construction for
 Doctor's Office
 1000 Commons Circle
 Yukon, OK 73199
 Project Number: 2015-000

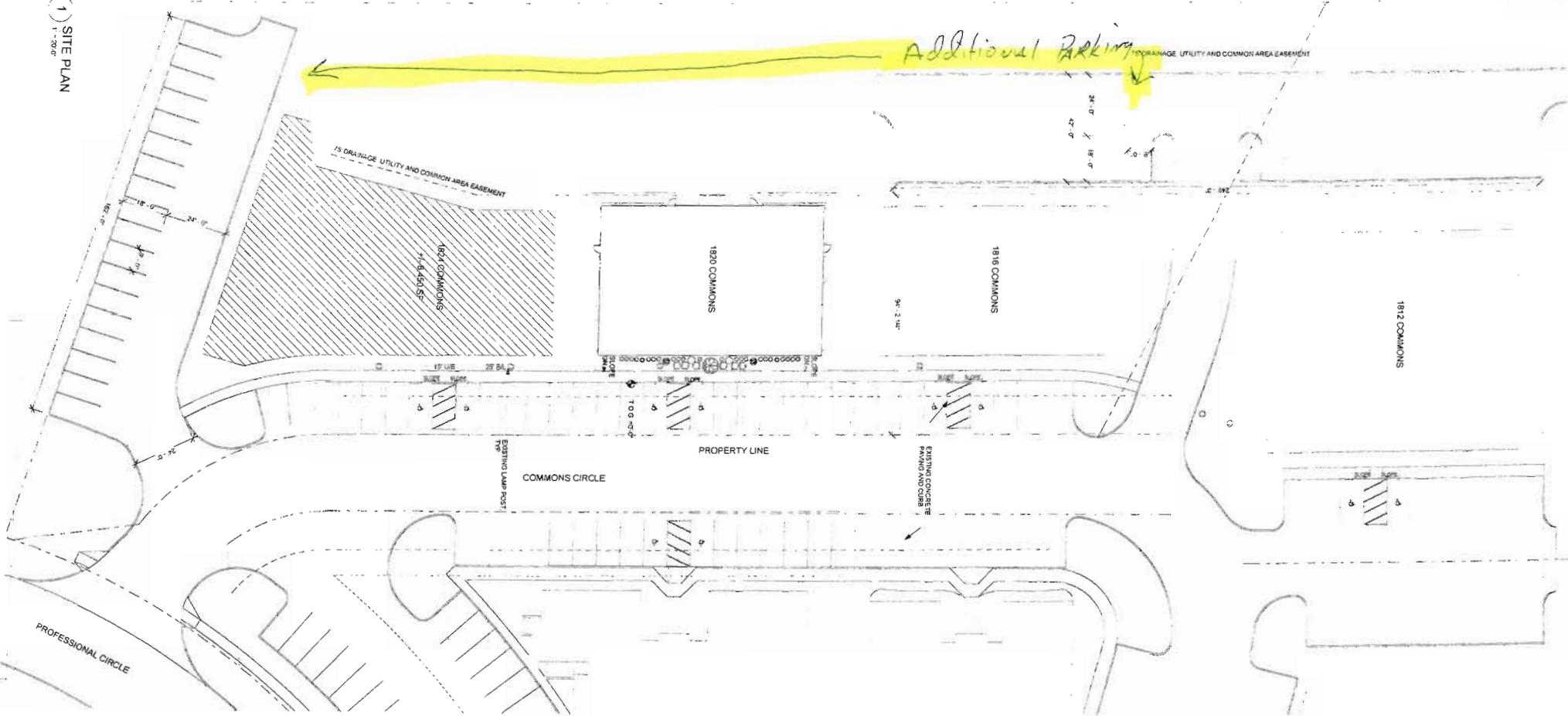
CM
CHASEMARSHALL
 LAFAYETTE
 1700 South Fourth Street, Suite 200, Lafayette, Louisiana 70503
 NEW ORLEANS
 1000 South Canal Street, Suite 100, New Orleans, Louisiana 70119
 P. O. BOX 2010



Copyright © 2015 Chase Marshall
 All Rights Reserved. No part of this document may be reproduced or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording, or by any information storage and retrieval system, without the prior written permission of Chase Marshall.

FOR EXAMPLE
 EXTERIOR ELEVATIONS
 Date: 11/9/2015
 Scale: 1/8" = 1'-0"
 A-201

1 SITE PLAN
1" = 20'



New Construction for
Doctor's Office
 1824 Commons Circle
 Yukon OK 73093
 Project Number: 2015-009

CHASEMARSHALL
 LAFAYETTE
 1700 Lakeside Square, Suite 100, Lafayette, Louisiana, 70503
 (504) 483-2844
 NEW ORLEANS
 4912 Poydras Street, Suite 200, New Orleans, Louisiana, 70112
 (504) 581-2111



Copyright © 2015 Chase Marshall
 All Rights Reserved. No part of this document may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, or by any information storage and retrieval system, without the prior written permission of Chase Marshall.
 This document is the property of Chase Marshall. It is loaned to you for your project only. It is not to be distributed to other parties without the prior written permission of Chase Marshall.
 Date: 08/04/2015
 Project: 2015-009
 Title: ARCHITECTURAL SITE PLAN
 Sheet: AS-101

SYMBOL LEGEND

- DIRECTION OF VIEW
- SECTION NUMBER
SHEET NUMBER ON WHICH
DETAILED SECTION APPEARS
- PLAN DETAIL NUMBER
SHEET NUMBER ON WHICH
PLAN DETAIL APPEARS
- DIRECTION OF VIEW
ELEVATION NUMBER
SHEET NUMBER ON WHICH
ELEVATION APPEARS
- WINDOW TYPE
- DOOR NUMBER
- INTERIOR ELEVATION